The Solicitors' Journal
and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, DECEMBER 19, 1914.

ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE:
£1 6s.; by Post, £1 8s.; Foreign, £1 10s. 4d.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

Solicitors with the Forces.

WE NOTICED last week the list of Liverpool solicitors and their clerks serving with His Majesty's Forces, which is appended to the annual report of the Liverpool Law Society. A preliminary list of all solicitors and articled clerks so serving has now been issued by the Law Society with the *Gazette* for this month, and it was published in the *Times* last Saturday. It contains the names of 668 solicitors and 434 articled clerks. This is based on information received to the 30th of November. Since the list was compiled the secretary of the Law Society has received particulars of nearly 500 more names, and these will be included in a later list. The following deaths we regret to see recorded: Solicitors—Lieut.-Commander OSWALD H. HANSON, reported died of wounds while prisoner of war in Germany; Capt BERTRAND STEWART, killed in action. Articled clerks—2nd Lieut. DENYS A. L. AINSLIE, killed in action; Lieut. JOHN R. TURNER, killed in action. We have omitted to mention before that the subscriptions received from solicitors up to the 20th of November for the British Red Cross Society, and forwarded to the Treasurer, amounted to £2,927 8s. 6d. It is matter for congratulation that both branches of the profession have responded so heartily to the needs of the country.

The East Coast Raid.

IN VIEW of the conduct of the German military authorities in the present war, it seems superfluous to inquire whether any particular operations, destructive to civilian life and property, are forbidden by international law or not. Sir THOMAS BARCLAY points out in his article on "Forbidden Methods of Warfare" in the current *Nineteenth Century* that, according to the German War Manual, "a war conducted with energy cannot be confined to attacking the combatants of the enemy and its fortifications. It must at the same time be directed to the destruction of the whole of its intellectual and material resources." What "intellectual resources" may mean is not clear. Sir THOMAS suggests that it includes national morale, and that any means of terrorising the population are thus permitted. Such terrorising and the destruction of property appear to have been the sole reasons for the recent murderous raid on West Hartlepool,

Whitby, and Scarborough. Possibly there may at these places, or some of them, be sufficient military or naval establishments to make the bombardment technically justifiable under the Hague Convention No. VIII. (Bombardment by Naval Forces in Time of War); but substantially the Germans were out only for slaughter and destruction. The methods used in Belgium are brought nearer home. We notice that the *Spectator* speaks of these things being brought to the Assize of History. We hope the outcome of the war will be to bring the perpetrators before an earlier and more tangible tribunal. On going to press we notice that a Commission of Inquiry into "frightfulness" has been appointed.

The Bar Council Statement.

THE ANNUAL statement of the General Council of the Bar for the current year, which has just been issued, contains, we believe, the first public notification of the attitude taken by the Council to the Lord Chancellor's Real Property and Conveyancing Bills—now a single Bill—and this is altogether hostile. In the opinion of the Council, "a thorough reform of [the law of real property] is a necessary preliminary to any attempt to simplify the practice of conveyancing"; but if "contrary to this view, it is considered desirable to attempt any simplification of conveyancing practice without a reform of real property law, the Council consider that the provisions of the [Conveyancing] Bill are far too complex to work satisfactorily." This, as our columns for August, 1913, show, is the view which we were first induced to take, but, as our readers are aware, we came, after careful consideration of the entire scheme, to the conclusion that it ought to be accepted (57 SOLICITORS' JOURNAL, 832), and that opinion, which had previously been formed by the Council of the Law Society, has been endorsed, we believe, by the Provincial Law Societies generally. We rather imagine that the Bar Council have stuck at the surface difficulties, and have not realized how the practice —at any rate as between vendor and purchaser—will be fundamentally simplified under the scheme. And, as a matter of fact, the scheme is a working compromise between the claims of private conveyancing on the one hand, and those of registration of title on the other. We do not suppose that anyone regards it as final. We cannot, therefore, look at the Bar Council's statement as a helpful contribution to the matter, though it contains a large number of detailed criticisms of the provisions of the original Bills, of which we hope to make use when we discuss the amalgamated Bill, which we hope to do shortly.

Junior Counsel's Fees.

THE MAIN interest to the members of the bar of the Bar Council's statement probably consists in the resolutions on "Questions relating to Professional Conduct and Practice." Indeed, matters of etiquette seem to form too large a part of the Council's activities for it to attain a really influential position with the public. On the question of the proportion of the fees of junior to those of leading counsel, which was raised two years ago, no agreement has yet been reached by the Council and the Law Society. It is admitted that the junior is entitled to two-thirds of the leader's fee, where this is the fee which would ordinarily be marked, having regard to the importance of the case and the amount of the papers; but the outstanding point, we gather, is the junior's claim, which the Law Society declines to recognize, to share, in a reduced proportion, in any exceptional fee which the leader is able to obtain. It is not, perhaps, easy to see why the junior should take a part of the excess which is paid to the leader on purely personal grounds, but we must wait for the Bar Council's further consideration of the matter.

The Bar and Directorships.

WHETHER, however, the Bar Council are justified in their attitude as to fees or not, their resolution as to practising barristers engaging in business may, unless it is severely restricted in its operation, be productive both of inconvenience and hardship, and it contains the singular expression of opinion that a barrister may properly be an ordinary—or shall we say ornamental—director of a company, but may not take any such active part in its management as would bring him into contact with the business world. In other words, a barrister who has already obtained such a position in his profession that the addition of directors' fees is a mere luxury, may safely take them, provided his name is confined to the prospectus and his work to the boardroom; but a barrister who really requires the remuneration to assist him during his time of waiting at the bar, and who has business abilities, may not turn them to account for fear he should go outside the board room and meet a solicitor or some business man elsewhere than in his chambers. This, of course, is etiquette gone mad. Even if the barrister took up active business for the sake of making a connection, we are not aware that there would be any objection. It is certainly no worse—we should say better—than relying on family or political influence. Lord ALVERSTONE in his "Recollections," says that, acting on good advice, he joined the Surveyors' Institution, and thereby "became acquainted with all the leading surveyors and valuers," a most useful thing to do, especially for an aspirant to compensation work; but what would the Bar Council say to it? No, the practising barrister who accepts a business appointment to enable him to tide over the waiting period, in preference to making an income by pupils, or lecturing, or journalism, or going into Parliament, does a perfectly reasonable and proper thing, and the Bar Council's resolution is not, we hope, to be read as forbidding it. The resolution hints darkly at financial business, and at a particular case submitted by the Attorney-General. It would have been better, perhaps, for it to have been confined to this case. In going beyond it and laying down general rules in favour of ornamental barrister directors, and adverse to working barrister directors, the Council have made a regrettable mistake. It may occur to some of our readers that the board room legal director is not always an unmixed advantage. On the other hand, energetic and capable solicitors have often been of the greatest assistance to commercial undertakings, and we do not know any reason why this sphere of activity should be closed to a barrister who will really fulfil his duties.

Judgments as a Charge on Land.

THE DECISION of the Court of Appeal in *Lord Ashburton* v. *Nocton* (reported elsewhere), appears to be opposed to the words of the statutes on which it is founded, and at first sight it suggests that practitioners have too readily dropped the search for judgments which was formerly usual, but the circumstances were very special, and we doubt whether such is its effect. Under the Judgments Act, 1838, judgments form a potential charge on land (section 13), but it has been always assumed that they did not become an actual charge until registration (section 19); and by the Judgments Act, 1860, they did not become effective against a purchaser until registration of a writ or other due process of execution. Then by the Judgments Act, 1864, actual delivery in execution was necessary; that is, under an elegit, the return, by the sheriff, and under an equitable execution, the appointment of a receiver (*Hatton* v. *Hayward*, 9 Ch. App., p. 235; *Ex parte James*, 13 Ch. D., p. 258.) But this was hard on a purchaser who paid his money without knowing, or having the chance of knowing, of the delivery in execution (*Re Pope*, 17 Q. B. D. 743), and, accordingly, the Land Charges Registration and Searches Act, 1888, provided by section 5 for the registration of writs and orders affecting land, issued or made for the purpose of enforcing judgments, and by section 6 declared that every such writ and order, and every delivery in execution in pursuance thereof, should be void against a purchaser unless the writ or order was registered. Thereupon it ceased to be the practice to search for judgments and it was considered sufficient to search only for writs and, orders. A further change was made by the Land Charges Act, 1900, which extended also to Crown debts, and it was provided by section 2 that a judgment should not operate as a charge on land until a writ or order for the purpose of enforcing it had been registered.

Registration of Writs and Orders.

WE BELIEVE it has been generally assumed that, while section 13 of the Act of 1838 gave a potential charge, yet there was no actual charge until registration of a writ or order which could affect the land, and this was the view of SARGANT, J.

and of KENNEDY, L.J., in the present case. But the majority of the Court of Appeal (Lord COZENS-HARDY, M.R., and SWINFEN EADY, L.J.) have held to the contrary. The necessity of deciding exactly when the charge was created arose in this way. Writs of elegit had been issued against the defendant's lands, under a judgment obtained by the plaintiff, and registered. But in certain of the lands he had only an equity of redemption, and here the writ was ineffective. Subsequently the plaintiff obtained the appointment of a receiver, but in the meantime the defendant had arranged with one of the tenants for a payment of £157 10s. as rent in advance. Now payment of rent in advance, unless so reserved by the lease, is always a risky thing for the tenant. If there is then a mortgage on the land, and the mortgagee enters into possession of rents and profits by the time the rent is due, the tenant gets no discharge and must pay over again (*De Nicholls* v. *Saunders*, L. R. 5 C. P. 589). And the same applies to an existing equitable charge if, when the rent is due, it is payable to a receiver. Hence, in the present case, it was material to decide whether there was an existing charge under the judgment at the date when the rent was paid. As we understand the decision, the Master of the Rolls held that section 13 of the Act of 1838 gives an immediate charge, so that the tenant had paid the wrong person and had to pay over again. And he seems to have arrived at this conclusion because otherwise a judgment creditor would have no remedy against a legal remainder in fee, since against such an interest there is no process of legal or equitable execution. Possibly this is a *casus omissus* in the Act of 1900, but, if so, it seems better to treat it as such, and not to provide for it by placing on the language of the Act of 1900 a meaning which it will not fairly bear. We do not understand that, in the view of the Master of the Rolls, the charge was created by the registration of the writ of elegit. Apparently he held that a charge is not only potential but effective under section 13 of the Act of 1838, though how this is reconciled with the express words of section 2 of the Act of 1900, that the judgment shall not "operate as a charge" until the specified registration, we do not know. It was suggested that purchasers were not prejudiced because there was only one register which they need search, namely, the register of judgments. But we have been under the impression that the register of judgments had been closed under the Act of 1900, and certainly entries can now only be made in it under an order of the High Court. If, however, as seems to be held, judgments can operate immediately as a charge under the Act of 1838, the practice of searches may require to be reconsidered. If, on the contrary, the Master of the Rolls was in fact referring to the register of writs and orders, and not of judgments, and meant that the registration of a writ of elegit completed the charge, whether the writ was effectual or not, the decision becomes much less important; and we rather think that such was the case.

Grants of Probate and Alien Enemies.

IT APPEARS that all grants of probates and letters of administration now being issued are made upon the condition that no portion of the assets shall be distributed or paid during the war to any beneficiary or creditor who is a German or Austro-Hungarian subject, wherever resident, or to anyone on his behalf, or to or on behalf of any person resident in Germany or Austria-Hungary, of whatever nationality, without the express sanction of the Treasury. We do not know on what authority this practice is based, and it seems to be opposed to the spirit of the Trading with the Enemy Acts and Proclamations. Under those the term "enemy" is restricted to persons resident or carrying on business in the enemy country, and no trustee or debtor is, so far as we are aware, debarred from paying money to alien enemies resident in this country. Indeed, the Legislature and the Executive, and also the judicial authorities (see *Princess of Thurn and Taxis* v. *Moffitt*, *ante*, p. 26) have from the beginning adopted the humane policy of treating alien enemies as persons residing here under the licence of the Crown, and entitled to ordinary rights, subject to their complying with certain provisions as to registration and place of residence. The action of the military authorities in establishing concentration camps may seem inconsistent with this, and at least one public body—the London County Council—has discriminated strongly against alien enemies. But how far this is justifiable we need not now consider. It is sufficient to note that, apart from the action taken by the Probate Division, there seems hitherto to have been no prohibition of payments to alien enemies resident here, and under these circumstances it would perhaps have been better for the Probate Division not to interfere, but to leave payments in administration to the same rule that governs other payments. It is, of course, fully recognised that no payments in administration must be made to alien enemies resident abroad. If an enemy beneficiary resident here, and registered, sued for his share—as he clearly might do—it is at least doubtful whether the condition would be any defence.

Sales under Conditional Probates.

BUT APART from the expediency of the new requirement introduced by the Probate Division, it raises an important question of conveyancing practice, to which a correspondent refers in a letter which we print elsewhere. What is the effect of a grant of probate or of letters of administration being made "upon condition" that no distribution or payment shall take place in the manner above specified? Does the grant determine *ipso facto* upon breach of the condition, or is such a breach merely a cause for revocation of the grant? In the former case it seems that there would have to be a cessate grant, and till then there would be an interregnum, so that no act could be effectively done in the administration. Hence it would be necessary to know at any given moment whether there had been a breach or not. In the latter case the grant would continue to be effectual until expressly revoked. The grant of probate or administration on condition seems to be a novelty, and we have not found any authority on the point, but according to the analogy of leases on condition (see Laws of England, vol. 18, p. 531), the former is the correct view, and hence, if the personal representative commits a breach of the condition, he ceases to be entitled to sell as such. At any rate, it will be safer to act upon this assumption, and, in dealing with an executor or administrator under a grant subject to the condition in question, to require proof that there has been no breach. This can be given by a short statutory declaration following the terms of the condition, but it does not seem necessary to introduce the matter into the conveyance by recital or otherwise. If there has been no breach at the time of conveyance, the conveyance will not be invalidated by subsequent breach, so that it is unnecessary, on a sale, to inquire as to the destination of the purchase-money. In regard to trustees the point does not seem to arise. If there has been an assent to the devise to them so as to enable them to sell, no subsequent revocation of the grant can effect the title; though it would be proper to require evidence that the condition had not been broken at the time of the assent. It should be observed that *Hewson* v. *Shelley* (58 SOLICITORS' JOURNAL, 397; 1914, 2 Ch. 13) does not seem to help in a case where the grant has determined (see *per* COZENS-HARDY, M.R., 58 SOLICITORS' JOURNAL, p. 398; 1914, 2 Ch., p. 29). We doubt whether the Probate authorities realized the difficulties to which their new, and apparently needless, requirement would give rise.

The Decisions of the Old Election Committees.

IN A case of *Rex* v. *Dymock Churchwardens, Ex parte Brooke*, heard and determined by a Divisional Court on 13th October last, the question arose whether there is a presumption of law that the office of sexton in an ancient parish is a freehold for life. The authorities referred to included *Merrick's case* (1804, 2 Peck. 91), but it should be noticed that Robert Peckwell's Reports, which are by no means familiar, are cases of controverted elections referred under the old practice to Select Committees of the House of Commons. In *Merrick's case* the question related to the right of MERRICK to vote for the county as a freeholder. It did not appear that he had been elected for life, and no proof being given that the office was for life, the Select Committee held that the vote was bad. This case was regarded with approbation by the Divisional Court, and DARLING, J., in giving judgment, treated it as if it were of the same authority as other cases which were brought to his notice, and gave judgment accordingly, holding that there must be evidence that the

office of sexton in the particular parish is a freehold estate. We have never been able to understand the principle upon which such cases as this are treated as authorities by our courts. Mr. PECKWELL, in his preface to his reports, informs us that in no former Parliament had points of higher importance arisen, or been discussed with more learning and ability, or determined with greater consideration, wisdom and integrity. But upon referring to the list of Members of the House of Commons constituting the committee, we find little or no evidence of the legal element, though we do not doubt that they were all gentlemen of high social position. When it is remembered that the decisions of legal arbitrators of conspicuous learning have never been accepted as authorities, the practice of courts with regard to the decisions of election committees cannot easily be understood.

The New Naturalization Act.

I

THE British Nationality and Status of Aliens Act, 1914, comes into operation on 1st January, 1915. It repeals some eight statutes relating to nationality, and in particular the Naturalization Act, 1870. It also repeals part of section 3 of the Act of Settlement. It is, in short, a general consolidating Act, introducing some new matter, and giving direct legislative effect to certain practices which had become established in administering the Naturalization Act of 1870.

As its title suggests, the new Act deals with two entirely separate subjects, viz.: the rules of naturalization and the status of aliens as regards their capacity for holding property. The "statutory alien," that creature of the Act of 1870, is to disappear. In future there will be British subjects and aliens, and no intermediate class. British subjects will be divisible into two classes, first, natural-born British subjects, and secondly, naturalized British subjects—persons who have received a certificate of naturalization. All other persons are aliens. This is a great improvement on the Act of 1870. The fact that no distinction is made between alien enemies and alien friends throughout the whole Act is possibly due to the fact that the measure was promulgated at a time when the probabilities of war seemed very remote, although it actually received the Royal Assent on 7th August.

The new Act commences by defining the persons who are to be deemed natural-born British subjects. Under the Act a natural-born British subject is either, (*a*) a person born within His Majesty's dominions and allegiance; or (*b*) a person born out of those dominions whose father was a British subject at the time of that person's birth, and either was born within His Majesty's allegiance, or was a person to whom a certificate of naturalization had been granted; or (*c*) a person born on board a British ship whether in foreign territorial waters or not. A person born on a foreign ship is not to be deemed to be a British subject by reason only of the ship's being in British territorial waters at the time of his birth.

In general, the method of naturalizing aliens instituted under the Act of 1870 is to be continued, viz., the granting of certificates of naturalization by the Secretary of State; but the new Act only allows the Secretary to grant a certificate where he is satisfied that the applicant is of good character and has an adequate knowledge of the English language. The granting, or withholding of a certificate will continue to be, as it is under the Act of 1870, in the discretion of the Secretary. How far good character and an adequate knowledge of our language guided the authorities in granting or withholding certificates may be a matter of doubt, but although it remains in the discretion of the Secretary of State to grant or withhold the certificate, he can only grant a certificate under the new Act if he is satisfied that the applicant is of good character or has an adequate knowledge of English. In this respect, therefore, the new Act may tend to improve the standard of adopted citizens. The qualifications necessary for a successful application for a certificate under the Act of 1870 depended partly on the Act itself, and partly on an order made in pursuance of the Act. Under section 7 of that Act the appellant was required to have resided for five years within the United Kingdom, or to have been in the service of the Crown for five years, and to intend, when naturalized, either to reside in the United Kingdom or to serve under the Crown. This five years was to be completed within such limited time prior to the application as one of the principal Secretaries of State should allow. By an Order this period was fixed at eight years. Thus, suppose an applicant to have applied for a certificate of naturalization on the 1st August, 1914, he had to shew residence (or service of the Crown) for a period amounting in all to at least five years since the 1st August, 1906. He might have resided in the United Kingdom (or served the Crown) say, for five continuous years down to the 1st August, 1911.

Now, by the new Act, certain variations have been made with regard to this matter of residence. The eight years period is retained, but it is a *sine qua non* that at least for one year immediately preceding the application the applicant has resided in the United Kingdom, and he must previously have resided either in the United Kingdom or in some other part of His Majesty's dominions for four years during the eight years preceding the time of the application. The intention to continue to reside in His Majesty's dominions, or to enter or continue in the service of the Crown, will still be necessary under the new Act. It will still be in the absolute discretion of the Secretary of State to grant or withhold the certificate without assigning any reason. In granting or withholding the certificate the Secretary is to act "as he thinks most conducive to the public good," and no appeal is to lie from his decision.

In the case of a woman who was a British subject before her marriage to an alien, and whose husband has died or whose marriage has been dissolved, the requirements as to residence mentioned above are not to apply. It is by no means clear, however, whether the Act gives the Secretary power to grant a certificate of naturalization to such a woman on the footing of her case being "special." What conditions of residence apply to her it is impossible to say. Sub-section (5) of section 2 lays it down that, in her case, the requirements of that section as to residence (being the requirements mentioned above) are not to apply. The sub-section then runs on as follows:—"And the Secretary of State may in any *other* special case, if he thinks fit, grant a certificate of naturalization, although the four years' residence or five years' service has not been within the last eight years before the application." The italics are our own. Note, the sub section certainly does not expressly deal with the woman's case, and as a strict point of construction it would appear that the woman's case is not provided for. We cannot avoid the conclusion that the word "as" has been accidently omitted, and that the words ought to run—" . . . . . and the Secretary of State may, as in any other special case, if he thinks fit, grant a certificate of naturalization . . . . . ." We may add that under section 11 a woman who, having been a British subject, has by or in consequence of her marriage become an alien, will not under the Act cease to be an alien by reason only of the death of her husband or the dissolution of her marriage. The Act ought, therefore, to have dealt particularly with the case of such a woman, and ought to have laid it down how she may regain her British citizenship.

Section 3 of the new Act deals with the effect of the granting of the certificate of naturalization. The person thus admitted to British citizenship becomes entitled to all political and other rights, powers and privileges, and likewise is burdened with all the obligations, duties and liabilities to which a natural-born British subject is entitled or subject. From the date of his naturalization the admitted person is to have, to all intents and purposes, the status of a natural-born British subject. The same section modifies the reading of section 3 of the Act of Settlement, which disqualifies naturalized aliens from holding certain offices, so that henceforth persons naturalized may hold those offices.

The new Act (section 4) gives the Secretary of State power, in his absolute discretion, to grant a special certificate of naturalization to any person whose nationality is in doubt. The object of this power is to quiet doubts as to nationality, but the granting

of the certificate is not to be deemed to be an admission that the person to whom it is granted was not previously a British subject. Under section 5 the Secretary may, if he thinks fit, include in a certificate of naturalization the name of any child of the applicant who is then a minor, and the child, if not already a British subject, thereby becomes such. But that child on attaining his majority may, before a year has elapsed, make a declaration of alienage, and he thereupon ceases to be a British subject. Again, the Secretary may, in his absolute discretion in any special case in which he thinks fit, grant a certificate of naturalization to any minor, although the conditions required by the Act have not been complied with. But with these exceptions, a certificate of naturalization is not to be granted to any person under disability. The term "disability" is defined by section 27 to mean the status of being a married woman, or a minor, lunatic, or idiot. Consequently no married woman can obtain a certificate, nor can any person *non compos mentis*. Infants may obtain a certificate either (*a*) if the case is special, and the Secretary in his discretion thinks fit to grant it, or (*b*) by being included in his parent's certificate.

A very important innovation introduced by the new Act is the power of revoking a certificate of naturalization. This power is given by section 7. Where it appears to the Secretary that a certificate of naturalization granted by him has been obtained by false representation or fraud, he may by Order revoke it, and this Order of revocation may operate as from such date as the Secretary directs. The Secretary may on revoking a certificate order that it shall be given up and cancelled, and refusal or neglect to give up the certificate renders the person so refusing or neglecting liable to a fine of £100 on summary conviction. This provision is a very marked improvement. The Act of 1870 gave no power to revoke certificates of naturalization.

[*To be continued.*]

Reviews.

Emergency Legislation.

MANUAL OF EMERGENCY LEGISLATION. SUPPLEMENT No. 2 to 5TH DECEMBER, INCORPORATING AND SUPERSEDING SUPPLEMENT No. 1. Edited by ALEXANDER PULLING, C.B., Barrister-at-Law. Published by Authority. Frederick Atterbury, Esq., C.B., H.M. Stationery Office. 1s. 6d.

We stated recently (*ante*. p. 56) the nature and scope of the Manual of Emergency Legislation, and we have no doubt it has been found invaluable by practitioners. The new supplement brings the principal volume up to date, and includes, among other matter, the statutes of the recent session of Parliament, the Consolidated Defence of the Realm Regulations, and the new County Court (Emergency Powers) Rules.

Correspondence.

Foreign Emergency Legislation (Hungarian Laws).

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—The Hungarian Official Gazette of 23rd October, 1914, publishes an ordinance of the Hungarian Ministry (8708 of 1914), in reference to debts owing to subjects of, and persons resident within, enemy states, and in respect of the supervision of business undertakings. The decree provides that all persons within Hungary must inform the Hungarian Minister of Commerce and the Minister of Finance of all debts owing by them to subjects of, and persons residing within, enemy states. The Ministers are empowered to forbid the payment of such debts, either absolutely, or conditionally, or to require that the amount be deposited with the Austrian-Hungarian Bank or the Hungarian Postal Savings Bank.

The law relating to the supervision of business undertakings is practically identical with those of the German law as contained in Number 71 of the Reichsgesetzblatt, the provisions of which were set forth in the article by Dr. C. H. Huberich and myself in the SOLICITORS' JOURNAL of 31st October (59 SOLICITORS' JOURNAL, p. 22). There appears to be no penalty by way of imprisonment. The maximum fine is kronen 50,000; the decree is effective from 23rd October and applies to the assignee of the claim.

The territorial application of the law is the whole of the Hungarian Monarchy and Kroatia Slawonia. RICHARD KING.
Temple-chambers, E.C., Dec. 16.

[We are obliged to Mr. King for this addition to his very useful articles.—ED. *S.J.*]

War Loan, 1925-1928, and Trustees.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—Have you not overlooked that Mr. Sewell says in his letter that the trust instrument precludes any form of investment other than B.G. Consols. He says "but not in any other mode of investment." Your comment on this note does not therefore seem to hit the mark. M. F. CAHILL.
59, Coleman street, E.C., Dec. 12.

[We did not read Mr. Sewell's letter as stating that the trustees were forbidden to invest in any other investment than B.G. Consols. They were not authorized to invest otherwise, but that, as the case we quoted, and also *Re Maire* (49 SOLICITORS' JOURNAL, 383) shews, is a different matter.—Ed. *S.J.*]

Probates Granted during War.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—Will you kindly give me the benefit of your advice and assistance in reference to probates granted during the War which appear liable to revocation if any portion of the assets is paid or distributed "to any beneficiary or creditor who is a German or Austro-Hungarian wherever resident or to anyone on his behalf, or to or on behalf of any person resident in Germany or Austria-Hungary of whatever nationality, without the express sanction of the Crown acting through the Treasury?

This would seem to create difficulty when a purchase is made from personal representatives selling under the statutory power or from trustees selling under power of sale contained in a will, as it appears that the probate may, at any time, be revoked without the purchaser having notice thereof.

The case of a sale by an administrator under the statutory powers seems even more important, as the sole authority on which the administrator acts may be at any time rendered valueless.

The words contained in the memorandum annexed to the probate and letters of administration as quoted above are extremely wide and far reaching, and it seems that any payment or distribution made contrary to the memorandum *ipso facto* revokes the grant.

As this is a matter of very general interest and considerable importance, will you be good enough to deal with the question in your "Current Topics," stating what inquiries a purchaser is bound to make as to possible revocation, and whether it would be desirable in a conveyance of property from executors or trustees to recite the conditional grant, and to add a declaration by the vendors that nothing has been done or will be done contrary to the terms of the memorandum, or the best method of dealing with the matter.
Sudbury, Suffolk, Dec. 12. FRANCIS G. STEED.

[See observations under "Current Topics."—ED. *S.J.*]

The Execution of Trusts (War Facilities) Act, 1914.

[*To the Editor of the Solicitors' Journal and Weekly Reporter*]

Sir,—It is unfortunate that the Legislature has not clearly defined what it means by the term "active service" in section 1, sub-section (2) of this Act. Is "active service" restricted to service in a country where the military force to which the appointor is attached is "engaged in operations against the enemy" (see Army Act, 1881)? Or does it include service on garrison duty in a colony or dependency or foreign country (such as Egypt)? Or, since the word "abroad" which is used in clauses (*b*) and (*c*) of section 1, sub-section (2), of the Act is absent from clause (*a*), does "active service" include service during war time with any battalion liable to foreign service, whether awaiting orders to go abroad, or ready to receive the enemy at home, or merely in course of training?

The definition of "active service" in the Army Act, 1881, is not incorporated with the new Act, and in any event would not be very helpful, since it would apparently include a member of the Territorial Forces in Egypt, but not in India or Malta. The decisions under section 11 of the Wills Act, 1837, are not directed to the same words, though the principle of interpretation may be the same. If a delegated trustee appointed under the new Act proposes to sell real estate or exercise any discretion as a trustee, conveyancers may

find it difficult to decide whether the position of the force to which the person appointing him is attached is such as to bring him within the new Act, and the doubt will considerably lessen the utility of the Act.

F. M. RADCLIFFE.

D Queen Insurance Buildings,
10, Dale Street, Liverpool, Dec. 14.

[The point raised by our correspondent seems to be one of some difficulty, but if the donee of the power of attorney can make a statutory declaration in accordance with sect. 1 (4) of the Act, this is a sufficient protection to any person dealing with him.—ED., *S.J.*]

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—Can any of your readers kindly advise one in doubt whether the above Act authorises:—

(1.) A trustee to appoint his co-trustee as attorney. NOTE.—The co-trustee can scarcely be said to be "a person capable *of being appointed* to be a trustee of the trust."

(2.) A trustee to appoint an attorney whilst there is no vacancy in the trusteeship. NOTE.—Unless and until there is a vacancy, no person is "capable of being appointed to be a trustee of the trust."

(3.) An executor to appoint an attorney. NOTE.—The Act does not say anything about executors.

(4.) A person to appoint at once an attorney to act in the execution of trusteeships hereafter to be assumed by or imposed on such person. NOTE.—The Act only authorizes a *trustee* to delegate the execution of any trust of which he *is* a trustee.

(5.) An attorney appointed by a power of attorney made prior to 27th November, 1914, to act in the execution of trusts. NOTE.—The Act does not appear to be retrospective.

H. F. P.

[We leave these questions to exercise the ingenuity of our readers, but doubtless some regard must be had to the scope of the Act, and we can hardly think it would be interpreted with such extreme literalness as to require a vacancy in the trust before it could be made available. It seems clear that the Act does not extend to executors. A useful form of power of attorney under the Act given is in the *Law Society's Gazette* for this month. It is framed in the alternative, either for all existing trusts generally, or for specified trusts, but does not contemplate an appointment for future trusts.—ED., *S.J.*]

CASES OF THE WEEK.

House of Lords.

USHER'S WILTSHIRE BREWERY (LIM.) *v.* BRUCE (Surveyor of Taxes). 27th, 29th and 30th October; 4th December.

REVENUE—INCOME TAX—BALANCE OF PROFITS AND GAINS—BREWERY BUSINESS—EXPENSES OF TIED HOUSES—DEDUCTIONS—INCOME TAX ACT, 1842 (5 & 6 VICT., C. 35), S. 100, SCHEDULE D.—INCOME TAX ACT, 1853 (16 & 17 VICT., C. 34), S. 2.

A brewery company claimed to have an assessment to income tax reduced by carrying in expenses connected with their tied houses. The tied houses were a necessary incident of the profitable working of the company's business, and were neither acquired nor held as investments.

Held, that the brewery company were entitled to bring into account expenses which they had properly, though voluntarily, incurred, including repairs, difference in rent paid and annual value of premises to company, legal expenses connected with the renewal of licences, and the like, in order to keep the tenants, and so avoid frequent transfers, which would endanger the renewal of the licence.

Decision of Court of Appeal (1914, 2 *K. B.* 891), *reversed.*
Smith *v.* Lion Brewery Co. (1911, *A. C.* 150), *followed.*
Brickwood *v.* Reynolds (1898, 1 *Q. B.* 95), *disapproved.*

Appeal by the brewery company from an order of the Court of Appeal (1914, 2 K. B. 891) Cozens-Hardy, M.R., Evans, P., and Joyce, J.), dismissing an appeal by the appellants from part of an order of Horridge, J., and allowing an appeal by the respondent from another part of the same order. The judgment of the King's Bench Division was on a case stated by the General Purposes Commissioners for the Division of Trowbridge, and it affirmed in part and reversed in part, the determination of the commissioners. The company, solely for the purpose and as part of their brewery business, were the owners of various licensed houses which they let as "tied" houses to tenants who, in consideration of the tie, paid a rent less than the full annual value. The houses, it was contended, were a necessary incident of the profitable working of the company's business, and were neither acquired nor held as investments. The tenants were under agreement to repair and to pay rates and taxes, but the company, in fact, did the repairs and paid rates and taxes as a matter of commercial expediency, and in order to keep their tenants. The company also kept the houses insured, and incurred certain legal expenses connected with the renewal of the licences, and other matters which did not relate to the extension of the business. In their return of profits and gains the company claimed to deduct all these expenses. The Court of Appeal held that none of these deductions could be claimed, and dismissed the brewers' appeal, allowing the cross-appeal of the surveyors, as to certain items which Horridge, J., held could be deducted. The company appealed.

THE HOUSE, having taken time, gave judgment allowing the appeal.

Lord LOREBURN, in moving that the appeal should be allowed, said the appellants acquired and held these tied houses solely and exclusively for the purpose of increasing the profits of their business as brewers, in respect of which profits income tax was levied. In each case the sums sought to be brought into account by the brewers were voluntarily given to or paid for the tenants, simply in order that the tied houses might be able to sell more of their landlord's liquor. If the leases were alone considered, the tenants were bound to pay some of these moneys themselves. He thought the case was practically decided by *Smith* v. *Lion Brewery Co.* (1911, A. C. 150), in favour of the appellants. Therefore, as to the item of repairs, the deduction claimed must be allowed. He did not himself agree with that decision, but it was binding on this House. As to the item of letting the tied as a less rent because of the tie, the sum claimed to be deducted must be taken to represent in each case the difference between the rents actually received from the tied tenants and the proper annual value. Or ordinary principles of commercial trading, such loss arising from so letting tied houses must obviously be a sound commercial outlay. Therefore this item must be allowed. The claim to deduct the other items could, he thought, be supported upon the same grounds as repairs and loss of rental, except one, which was given up. He was not blind to the fact, upon which the Attorney-General dwelt, that the view he was obliged to take of this case might cut deep into the revenue, not merely from brewery profits, but also from other trades which had ancillary trades connected with or supported by them. That, however, could not influence their lordships in giving effect to earlier decisions of the House.

Lord ATKINSON came to the conclusion that the case of *Brickwood* v. *Reynolds* (1898, 1 Q. B. 95) was wrongly decided, and that on the findings of the commissioners the appellants were entitled to make the deductions which they claimed.

Lord PARKER, Lord SUMNER, and Lord PARMOOR gave judgment to the same effect. The appeal on all points was accordingly allowed, with costs.—COUNSEL for the appellants, *Sir Robert Finlay*, K.C., *Ryde*, K.C., and *A. M. Latter*; for the Crown, *Sir J. Simon*, A.G., *Sir S. Buckmaster*, S.G., and *William Finlay*, K.C. SOLICITORS, *Godden, Holme & Ward*; *H. Bertram Cox, Solicitor of Inland Revenue.*

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

REID *v.* CUPPER. No. 2. 2nd and 3rd December.

PRACTICE—COSTS—TWO ACTIONS—SAME PARTIES—PLAINTIFF SUCCESSFUL IN ONE, DEFENDANT SUCCESSFUL IN THE OTHER—POWER TO SET OFF COSTS—R.S.C. ORD. LXV., RR. 14, 27 (21).

A plaintiff brought an action against the defendant and another action against the defendant and his wife. He succeeded in the first, but failed in the second action. Scrutton, J., made an order setting off the plaintiff's costs in the first action against the defendant's costs in the second action. The plaintiff appealed. The court dismissed the appeal.

Decision of Scrutton, J. (30 *T. L. R.* 271), *affirmed.*

Appeal by the plaintiff against a decision of Scrutton, J., ordering a setting-off of costs of the defendant in one action against the costs of the plaintiff in another action. The plaintiff Reid sued the defendant Cupper and his wife for damages for a slander uttered by the wife. In that action the defendant succeeded, and the plaintiff was ordered to pay the costs. Subsequently another action for assault, wrongful dismissal and false imprisonment was brought by Reid against Cupper, the husband, alone. In that action the plaintiff recovered a verdict and judgment for £10 damages for the assault, and £1 2s. 2d. agreed damages for wrongful dismissal, and there was a verdict for the defendant on the claim for false imprisonment, the costs to be taxed upon the High Court scale. An application was then made to the learned judge to set off the costs payable by the plaintiff in the slander action against the costs payable by the defendant in the assault action. Scrutton, J., on 28th January, 1914, made an order for a set-off. He was of opinion that although he could not order the set-off as asked under ord. 65, rr. 14, 27, sub-section 21, owing to the authority of *David* v. *Rees and Others* (1904, 2 K.B. 435), yet that, by the decision of the Court of Appeal in *Edwards* v. *Hope* (14 K. B. D. 922), it appeared that the old practice before the rule of 1853 remained, and gave the court a discretion to make such an order subject to what it considered just with regard to the solicitor's lien. Although Parker, J., appeared to have decided the contrary in *Bake* v. *French* (1907, 1 Ch. 428), he felt bound to follow the decision of the Court of Appeal. The plaintiff appealed against the order of 28th January, 1914, in these terms: "That so much of the order of 28th January, 1914, as ordered

or directed that the plaintiff's costs in this action should be set off against the costs—namely, £97 which the plaintiff ought to receive in the action of *Reid* v. *Cupper and Wife*—be reversed, and alternatively that it may be ordered that such set-off may be without prejudice to the lien of the plaintiff's solicitor for the costs of this action." At the close of the plaintiff's case,

BUCKLEY, L.J., in giving judgment, said that before 1832 there was recognized what was called "an equitable jurisdiction" (*see per* Brett, M.R., in *Edwards* v. *Hope* (1885, 14 Q. B. D., at p. 926)). In 1832 there was passed rule 93 of 2 Wm. 4, which enacted "that no set-off of damages or costs between parties shall be allowed to the prejudice of the attorney's lien for costs in the particular suit against which a set-off is sought, provided, nevertheless, that interlocutory costs in the same suit awarded to the adverse party may be deducted." In 1853 the rules of that year were passed, and this rule 63 was reproduced in identical terms. So matters went on till the Judicature Act came into force, including ord. 65, r. 14, which was exactly the contrary to that which had been laid down by the previous rule. The previous rule said that there should be no set-off allowed; and this rule said that a set-off might be allowed. Therefore, before the Judicature Act, there could be no set-off of damages where there were two independent actions; and therefore, in the rule of 1832 and 1853, "no set-off of damages" must have meant damages in separate actions. After the passing of the Judicature Act that was no longer so, for damages could be had both in claim and counterclaim. It was argued by counsel for the plaintiff that the occurrence of the word "damages" in rule 14 did not assist the argument. His lordship thought that it did, because that rule was a reproduction of the rule of 1853, and he thought that the word "damages" must mean the same thing in both rules. Therefore rule 14 included a set-off of damages recovered in separate proceedings, and that would involve a set-off of costs in independent proceedings. [His lordship here referred to ord. 65, r. 27, sub-section 21, and went on to review the authorities cited:] *Barker* v. *Hemming* (1880, 5 Q. B. D. 609) shewed merely that the power of the taxing-master was limited, and that he could not order a set-off in that case. In *Edwards* v. *Hope* (*supra*), it was held that, notwithstanding ord. 65, r. 14, the court could set off judgments in distinct actions, subject to the lien for costs of the solicitor of the opposite party, for "assuming that rule 14 applies to a set-off in distinct actions, it left the court a discretion to allow the set-off." In *David* v. *Rees* (1904, 2 K. B. 435) the court followed *Barker* v. *Hemming* (*supra*). They assumed that ord. 65, r. 27, sub-section 21, as to the taxing-master's powers, controlled ord. 65. r. 14, which had to do with the power of the court. He thought that *David* v. *Rees* was a decision that bound this court; but it did not dispose of the case, because upon the decision in *Edwards* v. *Hope* and *David* v. *Hope* this followed—either ord. 65, r. 14, applied, or it did not. *David* v. *Rees* said it did not apply; but if it did not apply, *Edwards* v. *Hope* said there remained that which was the jurisdiction of the court before 1832 or 1853, and there was still a discretion in the court. Therefore it was competent for this court to say whether or not the learned judge was right in the exercise of his discretion to set off a lien. He thought he was right, and if he had jurisdiction the court simply affirmed his order. In *Bake* v. *French* (1907, 1 Ch. 428) there was a question of costs in independent proceedings. With very great respect to Parker, J., he thought that the learned judge fell into the error that *Barker* v. *Hemming* (*supra*) was appropriate to this question of the power of the court; he thought it was not. In the result he felt himself bound by *David* v. *Rees* (*supra*), and accordingly was of opinion that the appeal failed.

PHILLIMORE and PICKFORD, L.JJ., gave judgment to the like effect. Appeal dismissed.—COUNSEL. *J. B. Matthews*, K.C., and *H. Simmons*, for the plaintiff; *Clavell Salter*, K.C., and *Storry Deans*, for the defendant. SOLICITORS, *Windybank, Samuell, & Lawrence*; *Richardson, Sadlers, & Collard*.

[Reported by ERSKINE REID, Barrister-at-Law.]

RISDALE v. OWNERS OF SHIP "KILMARNOCK." No. 1.
15th December.

WORKMEN'S COMPENSATION—ACCIDENT ARISING OUT OF AND IN COURSE OF EMPLOYMENT—EXPLOSION ON TRAWLER CAUSED BY CONTACT WITH ENEMY'S FLOATING MINE—INJURY TO ENGINEER—DISREGARD OF INSTRUCTIONS BY MASTER OF VESSEL—WORKMEN'S COMPENSATION ACT, 1906 (6 ED. 7, c. 58), s. 1 (1).

A steam trawler started from Grimsby for a fishing voyage in the North Sea. The master had previously been given careful instructions to avoid an area over which enemy's mines were known to have been scattered, but disregarded them. Having observed floating mines he changed his course in order to report their position to warships some miles away, thereby steaming into the middle of the minefield. In so doing the vessel struck a mine and was blown up.

Held, that the engineer of the trawler, who was picked up seriously injured, sustained his injuries by accident arising out of and in the course of the employment.

Appeal by the applicant from a decision of the county court judge at Grimsby, sitting as arbitrator under the Workmen's Compensation Act, 1906. The applicant signed on as engineer of the steam trawler *Kilmarnock* for a "fishing voyage" of six months. On 22nd September the trawler left Grimsby for the North Sea fishing grounds. The master was provided, in accordance with Admiralty orders, with a pass from the naval officer at Grimsby, and a chart shewing the existence of a German minefield, commencing about 10 miles off the Yorkshire and Lincolnshire coast, and some miles wide. The officer warned him to avoid this area. This he could have done by steering S. between the minefield and the coast. Instead, however, of doing so, he set a course E.S.E., which took him into the danger zone. About thirty-one miles from Spurn Head floating mines were observed. Having dropped a buoy at this spot, the master changed the trawler's course to S. in order to report the presence of mines to a torpedo boat and mine-sweepers seen some miles off. This course took the vessel into the middle of the minefield, and soon afterwards she struck a mine, which exploded, causing serious injuries to the applicant, who, with two other survivors, was saved by another vessel. The master and the rest of the crew perished. Upon the application the county court judge held that an accident caused by an alien enemy was not an accident within the Workmen's Compensation Act. The applicant appealed.

THE COURT allowed the appeal.

Lord COZENS-HARDY, M.R., having stated the facts of the case, which he said was not one of serious difficulty, proceeded. His Honour had decided that an accident caused by the act of an alien enemy was not an accident within the meaning of the Act. The respondent's counsel had been unable to support the judgment on that ground. But it was strenuously argued that on the facts of the case it was not an accident arising out of and in the course of the employmnt. In his lordship's opinion there was no foundation for that contention. It was not suggested that the applicant was himself warned of any danger incurred by the ship, nor that there was such a breach of the contract of employment between the owner and the master as would relieve the former of liability. The duty of an engineer on a fishing smack, implied, if not expressed, in his contract of engagement, was to obey the orders of the master of the vessel. The *Kilmarnock* was on its way to the fishing ground, but not taking the safest way to reach it. On reaching almost to the end of the danger zone and observing the mines, it was plainly the duty of the master to do what he did, viz., buoy the mines, change his course, and proceed to the warships some ten miles off to report to them the presence of mines. It was a fallacy to say that there was a change in the character of the employment. It would be dangerous to allow it to go forth that a workman was not bound to obey the orders of his master in the course of his employment, unless he knew that by so doing he was running into danger. All discipline, whether of factory or of ship, would be at an end. The decision could not be justified either on the grounds given by the county court judge or those put forward by the appellants, and therefore the appeal would be allowed.

KENNEDY, L.J., agreed. He thought it seemed unarguable, once one appreciated the position of an engineer on a ship, that he was not bound to obey all lawful commands given to him. But it was said he could not recover because the captain had for some time been steering the trawler through a region which he had been warned was rendered dangerous by mines. The owner would have been amazed if he had heard on the vessel's return that the engineer had come up from below and told the captain he had gone too far into the danger zone or that he ought to begin fishing. The captain made a mistake, which unfortunately cost him his life, but that could not affect the duties of the engineer.

SWINFEN EADY, L.J., delivered judgment to the same effect.—COUNSEL. *Hollis Walker*, K.C., and *C. M. Knowles*; *Leslie Scott*, K.C., and *Adshead Elliott*. SOLICITORS, *Page & Scorer*, for *H. K. Bloomer*, Grimsby; *Rutland & Crauford*, for *John Tonge*, Grimsby.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

LORD ASHBURTON v. NOCTON. No. 1.
26th and 27th October; 10th December.

JUDGMENT — WRIT OF ELEGIT — REGISTRATION — APPOINTMENT OF RECEIVER—EQUITABLE INTEREST IN LAND—"WRIT OR ORDER FOR THE PURPOSE OF ENFORCING" JUDGMENT—JUDGMENTS ACT, 1838 (1 & 2 VICT. c. 110), s. 13—JUDGMENTS ACT, 1864 (27 & 28 VICT. c. 112), s. 1—LAND CHARGES REGISTRATION AND SEARCHES ACT, 1888 (51 & 52 VICT. c. 51), s. 5—LAND CHARGES ACT, 1900 (63 & 64 VICT. c. 26), s. 2.

A writ of elegit, when registered in the Land Registry by a judgment creditor, operates as a charge upon any interest, legal or equitable, of the judgment debtor in any land, within the Land Charges Act, 1900, s. 2.

A judgment creditor issued and registered writs of elegit against the debtor's lands and hereditaments, the whole of which were subject to legal mortgages, and subsequently obtained and registered the appointment of a receiver of the rents of the property. Between the dates of registration of the writs and of the order appointing the receiver, a tenant of the debtor, without notice of any legal process, at the debtor's request, paid him a quarter's rent in advance.

Held (Kennedy, L.J., *dissenting*), *that such payment, after registration of the writ, was invalid as against the receiver.*

Decision of Sargant, J., *reversed.*

Appeal by the plaintiff from a decision of Sargant, J. (reported 58 SOLICITORS' JOURNAL, 635). The plaintiff had recovered judgment for a large sum against the defendant, Nocton, and on the 5th and 9th May, 1913, issued writs of elegit in the county of Essex and elsewhere against the defendant's lands, which writs were registered on 6th and 9th May under the Land Charges Registration and Searches Act, 1888. All these lands were then subject to legal mortgages, and therefore Nocton's interest therein was incapable of being "delivered in execution" by a

writ of elegit. On 27th May the present action was commenced by originating summons for the appointment of a receiver, and on the 30th a receiver was appointed therein, and the defendant's tenants were ordered to attorn and pay their rents (including arrears) to him. The order appointing the receiver was then registered under the above Act. In the meantime, Alexander Keith, the tenant of one of the defendant's farms in Essex, had, on 28th May, at the defendant's request, paid him in advance £157 10s. on account of the rent due the following Michaelmas, and without having had any notice of the proceedings or the plaintiff's claim. A summons was then taken out by the plaintiff, asking that Keith might be ordered to pay the receiver this sum of £157 10s. as arrears of rent due to him. Keith contended that the payment he had made to the defendant was good as against the receiver, and Sargant, J., upheld this contention, on the ground that the arrangement was made before the order appointing the receiver was registered, and that the writ of elegit was incapable of affecting the land. The case turned on the combined effect of the Judgments Act, 1838, s. 13; the Judgments Act, 1864, s. 1; the Land Charges Registration and Searches Act, 1888, s. 5; and the Land Charges Act, 1900, s. 2, under which a judgment is not to operate as a charge on land until a writ or order for the purpose of enforcing it is registered under section 5 of the Land Charges Act, 1888. The plaintiff appealed. *Cur. adv. vult.*

THE COURT, by a majority, allowed the appeal.

Lord COZENS-HARDY, M.R., said the appeal raised an important and novel point as to the circumstances in which and the time at which a judgment operated as a charge upon land. The Judgments Act, 1838, greatly enlarged the rights and powers of a judgment creditor. By section 11 the sheriff was empowered, under a writ of elegit, to deliver execution of all lands and hereditaments which were in the possession of any person against whom execution was so sued at or after the time of entering up judgment. By section 13 a judgment was to operate as a charge upon present or future land and hereditaments of the debtor, and it would be observed that the charge extended to estates and interests not subject to elegit—*e.g.*, to an equity of redemption and a legal remainder in fee. By section 19 a purchaser was not to be affected by a judgment unless and until registered in the Common Pleas. The Law of Property Amendment Act, 1860, s. 1, provided that a purchaser, with or without notice, was not to be affected by a judgment unless a writ of execution or other due process had been issued and registered in the name of the judgment creditor. The Act of 1864 effected a great change. By section 1 no judgment was to affect land until such land should have been actually delivered in execution by a writ of elegit or other lawful authority. These words gave rise to great difficulty, but it was decided that the old jurisdiction of the Court of Chancery to give relief where an elegit could not be effective by reason of a legal impediment was not taken away, that a receiver might be appointed, and that such an appointment was a delivery in execution by lawful authority. But it had been held that a receiver could not be appointed to a legal remainder in fee (*Re Harrison and Bottomley*, 1899, 1 Ch. 45), and there were other interests in land to which neither an elegit nor a receiver could be made applicable. The Land Charges Registration and Searches Act, 1888, established a registry of writs and orders affecting land, and made the writ or order void against a purchaser for value unless it was registered. By the Land Charges Act, 1900, s. 2, a judgment was not to operate as a charge on land unless or until a writ or order "for the purpose of enforcing it" was registered under sections of the Act of 1888. By section 5, the enactments scheduled, including section 19 of the Act of 1838, sections 1 and 5 of the Act of 1860, and sections 1, 2 and 3 of the Act of 1864 were repealed. But section 13 of the Act of 1864 was not in the schedule. In his lordship's opinion that section remained in full force, except so far as it was expressly altered. The only other relevant section was section 2 of the Act of 1900, which contained nothing requiring delivery in execution. The writ of elegit was general in its terms, and did not specify any particular land, although the return to it must do so, or return *nihil*. If that view were sound it restored to section 13 its full force as a charge upon estates and interests to which neither a receiver nor an elegit were applicable, such as a legal remainder in fee. Nor was there any inconvenience to an intending purchaser who had only to search in the one registry, and, unless it contained an entry of a judgment, would be safe. Sargant, J., had held that, in order to affect any particular land, a writ of elegit must be issued and registered in the case of a legal estate, and an order appointing a receiver obtained and registered in the case of an equity of redemption. His lordship was unable to assent to this view, and was not prepared to hold that a judgment creditor would be powerless against, for example, a legal remainder in fee. [His lordship, having stated the facts, then proceeded:] If the plaintiff's charge was effective before Keith's payment, the plaintiff was right; if it only took effect upon the appointment of a receiver after the payment, he was wrong. The former his lordship believed to be the true view. The judgment of Willes, J., in *De Nicholls* v. *Saunders* (L. R. 5 C. P. 589) was clear and decisive, unless a distinction could be made on the ground that in that case the mortgage was legal. But here the equitable charge was followed by the appointment of a receiver, who, as against the mortgagor, was entitled to receive all rent subsequently due and payable. With great respect to Sargant, J., and to Kennedy, L.J., who agreed with him, he thought the appeal must be allowed, and an order made for payment in the terms of the application.

KENNEDY, L.J., in the course of a lengthy dissenting judgment, after referring to *Seymour* v. *Lucas* (1 Drew. & Sm. 177) and *Smith* v. *Hunt* (1 Coll. 705), said that if the Judgments Act, 1864, s. 1, had still been in force, the judgment could not have affected the land until the receiver was appointed. The case really depended on the true interpretation of section 2 of the Act of 1900, in which the words "writ *or order*" deserved special notice. Those words, in his lordship's opinion, should be read as meaning a writ or order in its nature capable of affecting the particular interest in land which the debtor had. It was admitted that a writ of elegit was ineffective as regards an equity of redemption (*Ex parte Evans*, 13 Ch. D. 252, *Anglo-Italian Bank* v. *Davies*, 9 Ch. D. 275), where it was described as "a useless and absurd form" in the case of an equitable interest. He thought the view taken by the learned judge below was intrinsically more reasonable than that put forward by the appellants, and not less expeditious or advantageous to the judgment creditor. The order appointing the receiver was plainly an order "for the purpose of enforcing the judgment," and also an order affecting land within the Act of 1888; unfortunately the plaintiff, in his lordship's view, obtained it too late.

SWINFEN EADY, L.J., delivered judgment to the same effect as the Master of the Rolls, observing that a payment of rent in advance was invalid as against a legal mortgagee, and he saw no ground for any distinction in that respect between legal and equitable mortgagees. —COUNSEL, *P. O. Lawrence*, K.C., and *A. à Beckett Terrell*; *Martelli*, K.C., and *J. E. Horman*. SOLICITORS, *H. S. Knight Gregson*; *McLeod, Eyre, Dowling, & Co.*, for *Hayward & Son*, Stowmarket.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

High Court—Chancery Division.

Re **JOHN BROWN & CO. (LIM.).** Neville, J. 3rd, 10th and 17th November.

COMPANY—MEMORANDUM OF ASSOCIATION—PETITION TO CONFIRM ALTERATION OF OBJECTS—EXTENSION OF PRINCIPAL OBJECTS—ADDITION OF OTHER OBJECTS INCIDENTAL TO THE PRINCIPAL OBJECTS—PRINCIPLES BY WHICH THE COURT IS GOVERNED IN SANCTIONING ALTERATIONS IN THE MEMORANDUM OF ASSOCIATION.

Although the court will consider the desirability of altering a memorandum of association of a company so as to enable the company to adopt another business not subsidiary to its present business, but which the company intends now to carry on, the court will not make provision to meet the possibility of the company desiring at some future time to carry on yet another class of business.

This was a case in which a company carrying on an extensive business in shipbuilding and armaments desired to make very large alterations in its memorandum of association, so that in the future it would not only be able to carry on another class of business, not subsidiary to its present business, which it had a present intention of carrying on, but might also provide for possibly carrying on at some future date yet another class of business not subsidiary to its present business.

NEVILLE, J., after stating the facts and reading the alterations which the company desired to make in their memorandum of association, said: If a company is seriously considering an extension of its principal business by the adoption of a business which is not subsidiary to the business which it carries on at the present time, the court can consider the desirability of altering its memorandum of association so as to give it that opportunity. The court is perfectly willing to give a company every facility for carrying on the principal business which it now carries on, or that business with the addition of another principal business which it intends now to carry on; but the court will not meet the possibility of the company some day or other desiring to carry on another principal business, because the company can always come to the court when they have a reasonable intention of doing so. COUNSEL, *Sir Charles Macnaghten*, K.C., and *H. V. Rabagliati*. SOLICITORS, *Ashurst, Morris, Crisp & Co.*

NOTE:—With this case was heard another similar case, the two coming on for hearing together: *Re Tredegar Iron and Coal Co. Limited*).—COUNSEL, *Sir Charles Macnaghten*, K.C., and *H. V. Rabagliati*. SOLICITORS, *Minchin, Garrett & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

HERBERT MORRIS (LIM.) *v.* **SAXELBY.** Sargant, J. 13th, 14th, and 30th October.

RESTRAINT OF TRADE—EMPLOYER AND SERVANT—AGREEMENT BY SERVANT NOT TO BE ENGAGED IN TRADE THE SAME AS OR SIMILAR TO THAT OF THE EMPLOYER—SPECIAL DEPARTMENT OF ENGINEERING—RESTRAINT FOR SEVEN YEARS IN THE UNITED KINGDOM—REASONABLENESS—INTEREST OF SERVANT AND PUBLIC—INJUNCTION.

In considering the validity of covenants by a servant with his employer in restraint of trade, where the knowledge acquired by the servant is not of a confidential character, and does not include the acquisition of trade secrets, but forms part of the general mental equipment of the servant, regard must be had, not only to the interests of the employer and to the prevention of oppressive restriction on the servant, but to the damage done to the public by the energies of the servant being unduly fettered.

Opinion of Neville, J., in Henry Leatham & Sons *v.* Johnstone-White (1907, 1 *Ch.* 194) *dissented from.*

Mason *v.* The Provident Clothing and Supply Co. (57 SOLICITORS' JOURNAL, 739; 1913, *A. C.* 724) *and* Eastes *v.* Russ (58 SOLICITORS' JOURNAL, 234; 1914, 1 *Ch.* 468) *applied.*

The plaintiffs were manufacturers of certain special classes of lifting machinery, with head office at Loughborough, and branches in many large towns—London, Manchester, Cardiff, Glasgow, &c.—and a traveller in Ireland, but no office there, and they had devoted much attention to the manufacturing and commercial aspects of the business. The defendant, at the age of fifteen years, in 1901 entered the plaintiffs' employment as junior draughtsman, and by 1906 had become leading draughtsman dealing with pulley-blocks, &c. In 1908 he became a branch manager, and in 1909 came to the London branch, and was employed in the selling as well as in the engineering department. In 1911 he entered into an agreement which contained the following prohibitive clause: "In consideration of the agreement hereinbefore contained, the employee covenants and agrees with the company, their successors and assignees, that he will not at any time during a period of seven years from the date of his ceasing to be employed by the company, whether under this agreement or otherwise howsoever, either in the United Kingdom of Great Britain or Ireland, carry on either as principal, agent, servant, or otherwise, alone, or jointly, or in connection with any other person, firm or company, or be concerned or assist, directly or indirectly, whether for reward or otherwise, in the sales or manufacture of pulley-blocks, hand overhead runways, &c., or any part thereof, or be concerned or assist as aforesaid in any business connected with such sale or manufacture." In 1913 the defendant quitted the plaintiffs' employment, and entered the service of the firm who were their principal competitors, admittedly in breach of the terms of the agreement. The plaintiffs now sought an injunction, and the defence was that the agreement was an undue restraint of trade.

SARGANT, J., in a written judgment, after stating the facts, said: In order to determine whether the defence in this case is well founded I have to consider, in the words of Lord Moulton in *Mason* v. *The Provident Clothing and Supply Co.* (1913, A. C. 724, at p. 742), whether "the restrictions which the covenant imposes upon the freedom of action of the servant after he has left the service of the master" are "greater than are reasonably necessary for the protection of the master in his business"; or, in the rather more elaborate language of Lord Macnaghten in *Nordenfelt* v. *Maxim Nordenfelt Guns and Ammunition Co.* (1894, A. C. 535 and 565), whether "the restriction is reasonable—reasonable, that is, in reference to the interests of the parties concerned, and reasonable in reference to the interests of the public." Further, in determining this question of reasonableness, I think that the interests of the employer are not the only element to be considered, but that I may, and ought to, take into account the oppressiveness of the restriction on the servant, particularly from the point of view of the damage done to the public interest by his energies being unduly fettered. I do not think that the opinion expressed by my brother Neville to the contrary in *Leatham & Sons* v. *Johnstone-White* (1907, 1 Ch. 194) is quite consistent with the very general language used by Lord Macnaghten in the passage above cited. Moreover, I think such opinion is at variance with the broader spirit in which the matter was subsequently approached by the House of Lords in *Mason* v. *The Provident Clothing and Supply Co.* (*ubi. supra*), and by the Court of Appeal in the still later case of *Eastes* v. *Russ* (1914, 1 Ch. 468). From the point of view of the employers alone, I am not prepared to say that the agreement was unreasonable as regards either space or time, and if the question were one between vendor and purchaser I should have felt compelled to give effect to the contract. But, from the point of view of the servant and of the public I come to the conclusion, under the circumstances, that if the injunction be granted, both the defendant and the public will be deprived of a great deal of the skill and experience which the defendant had acquired in the course of his training and service with the plaintiffs. The knowledge which the defendant had acquired was not knowledge of a confidential character acquired on behalf and for the benefit of the plaintiffs, but was part of the general mental equipment of the defendant, "subjective" and not "objective" knowledge, in the words of Lord Shaw in *Mason* v. *The Provident Supply and Clothing Co.* (*supra*) and the reasoning of Phillimore, L.J., in *Eastes* v. *Russ* (*supra*). It does not involve anything in the nature of trade secrets. I accordingly hold the defence well founded, and dismiss the action.—COUNSEL, *Walter*, K.C., and *Kirby*, K.C.; *Romer*, K.C., and *W. R. Sheldon*. SOLICITORS, *Ward, Perks, & Terry*; *Pettiver & Pearkes*.

[Reported by L. M. MAY, Barrister-at-Law.]

Re MORRELL AND CHAPMAN'S CONTRACT. Eve, J. 2nd December.

VENDOR AND PURCHASER—LEGACIES CHARGED ON LAND—SALE OF PART OF LAND—PURCHASE MONEY PAID TO TRUSTEE—RECEIPT.

Trustees contracted to sell certain land which, together with other trust property, was charged with the payment of certain legacies, the unpaid balance of which amounted to £16,000. The whole of the purchase money (£3,000) was paid to the trustees. The purchaser objected that a good title could not be made without payment to the trustees of the full balance of £16,000.

Held, that the vendors could make a good title without such payment.

This was a vendor and purchaser summons, which raised the question whether a trustee-mortgagee has the power to release part of his security on receipt of the whole of the purchase money produced thereby. The facts sufficiently appear in the judgment.

EVE, J.—At the date of the contract in which this summons is entitled the leasehold house and premises thereby contracted to be sold belonged to the vendors, G. M. Morrell, and the representatives of the late A. R. Morrell, in equal shares, charged, together with other freehold and leasehold properties under the will and codicil of the late George Morrell, with the payment to the said G. M. Morrell, as surviving trustee for his two sisters and their issue, of the unpaid balance of two settled legacies of £10,000 each. The unpaid balance amounted to £16,000, payable according to the will in eight equal half-yearly instalments, and carrying interest at 5 per cent. per annum. No question arises on the contract itself. It is an ordinary contract for the purchase of the premises for £3,000, and no mention is made of the premises being subject to any charge. The purchaser insists that the vendors cannot make a good title without payment to the trustee of the settled legacies of the full £16,000 and interest. The vendors, on the other hand, contend that by the payment to the trustees of the purchase price of £3,000 the premises can be assured to the purchaser, freed and discharged from the £16,000 and interest, and by this summons they claim a declaration to this effect. The point in issue raises the question whether a trustee mortgagee has the power to release part of his security on receipt of the whole of the purchase money produced thereby. I think there can be no reasonable doubt that he can. The contrary conclusion would lead to results often unsatisfactory and occasionally inimical to the interests of the *cestuis que trust*, the inability, for example, to take advantage of some fortuitous and possibly temporary increase in the value of a particular item in the security, and to realize it at a high price. In the present case, where the debt is made payable by instalments, and is charged upon residuary realty, comprising numerous items, the existence of a power to release items, realized to meet the successive instalments, would seem to follow almost as a matter of course. But it is argued that even if this be so, the title ought not to be forced on the purchaser, first, because no mention is made in the contract of the fact that the property was subject to the charge, and, secondly, because the purchaser, having notice of the trust, may be called upon hereafter to prove that the trustee did not commit a breach of trust in accepting a price representing less than the full value of the property released. There is nothing, in my opinion, in the first of those objections. The contract is for the sale of the premises, free from incumbrances, and inasmuch as the vendors always contemplated and intended that this result should be brought about by the incumbrancer joining in the conveyance and releasing the premises, it was quite unnecessary to refer to the charge in the contract. From their point of view the matter was one of conveyance, not of title. Nor am I able to hold that the purchaser is really prejudiced in the manner indicated by the second objection. The trustee having the power, as I have held that he has, to release the property on receipt of the whole purchase price, the position of the purchaser is not essentially different from that of any ordinary purchaser from a trustee, except that this purchaser has the advantage accruing from the circumstance that the purchase price has been freed by a bargain, not with the trustee, but with the beneficial owners of the property. In these circumstances can it be fairly said that the title is so doubtful, or that its validity is so dependent on the purchaser being able to establish matters of fact hereafter, that I ought not to impose it upon him? I do not think I can. In my opinion the vendors are entitled to the declaration they ask and the cost of the summons.—COUNSEL, *Underhill*; *Clayton*, K.C., and *Northcote*. SOLICITORS, *Petch & Co.*, for *Barstow, Midgley & Cross*, Harrogate; *Collyer-Bristow, Curtis, Booth, Birks & Langley*, for *Tilley & Paver-Crow*, Harrogate.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

High Court—King's Bench Division.

LEADER, PLUNKETT, & LEADER *v.* DIRECTION DER DISCONTO-GESELLSCHAFT. Scrutton, J. 26th November.

ALIEN ENEMIES—BANKERS—LONDON BRANCH—EXECUTION—LEAVE TO ISSUE—COURTS (EMERGENCY POWERS) ACT, 1914 (4 & 5 GEO. 5, C. 78).

The plaintiffs, English solicitors, had an account with the Berlin branch of the defendant bank, which also had a branch in London. The plaintiffs had a credit balance at the outbreak of war between England and Germany on 4th August. On 10th August the defendants' London branch received a licence under the Aliens Restriction Act, 1914, to carry on business. On 27th August the plaintiffs issued a writ, which was served on the branch, for the amount of the balance, and an appearance was entered on behalf of the defendants.

Held, that the service was good, and, it being no answer to the claim to say that it could not be discharged by the English branch, the plaintiffs were entitled to judgment, and it was not necessary to ask for leave to issue execution, as the Courts (Emergency Powers) Act, 1914, had no application in the case of alien enemies.

Appeal against a judgment under order 14. The plaintiffs, an English firm of solicitors, had a branch office in Berlin prior to the war, and an account in credit with the defendants' Berlin branch. On 1st August they asked the bank to remit the balance, which the bank declined to do. On 4th August war between England and Germany was declared. On 27th August the plaintiffs issued a writ for the amount of their credit balance, which was served on the defendants' London branch, which had obtained a licence in accordance with the Order in Council under the Aliens Restriction Act, 1914, to carry on business. Appearance was entered by the defendants, and judgment

obtained by the plaintiff under order 14. It was contended on behalf of the appellants that the service on the London branch was bad, and in any case execution should be stayed under the Courts (Emergency Powers) Act, 1914.

SCRUTTON, J., in the course of his judgment, said that ordinarily a foreign defendant should receive as full consideration as a British subject, and the existence of a state of war should not cause unjust orders to be made. As a general rule it was a good defence that it was impossible to receive instructions from abroad. In the present case, however, the Berlin bank refused to pay before the outbreak of war, and he had a strong suspicion that they knew war was coming. He was of opinion that the service of the writ on the London branch was good, and, as a matter of fact, the defendants entered an appearance. They could not take advantage of the terms of the Proclamation of 6th August, as the debt was not incurred within the United Kingdom, and therefore came within one of the exceptions in the Proclamation. It was true that the licence restricted the branch to such banking operations as were entered into before 5th August, so far as these would ordinarily be carried out through the branch, but once there was proper service, it was no answer to the claim to say that it could not be discharged by the branch. He therefore gave judgment for the plaintiffs for £436 10s. 4d., the amount claimed. In the case of subjects of an enemy state it was unnecessary to ask for leave to issue execution. The Courts (Emergency Powers) Act, 1914, did not apply.—COUNSEL, *Leck*, K.C., and *Lilley; Leslie Scott*, K.C., and *Barton*. SOLICITORS, *Leader, Plunkett, & Leader; Rehder & Higgs*.

[Reported by LEONARD C. THOMAS, Barrister-at-Law.]

WILLESDEN URBAN DISTRICT COUNCIL *v.* MORGAN.

Div. Court. 24th and 25th November.

SHOPS—WEEKLY HALF-HOLIDAY—AUTOMATIC MACHINE—TRADING ELSEWHERE THAN IN SHOP—SHOPS ACT, 1912 (2 GEO. 5, c. 3), ss. 4, 9.

A dairyman supplied milk during the weekly half-holiday by means of an automatic machine affixed to the door at the entrance of his shop, the reservoir from which the milk was drawn being inside the shop.

Held, that there was no contravention of sections 4 and 9 of the Shops Act, 1912.

Special cases stated by justices. The respondent was charged upon two summonses taken out by the appellants for (1) contravening section 4 of the Shops Act, 1912, by not closing his shop on 26th February, 1914, the day of the weekly half-holiday; and (2) for contravention of section 9 of the Act by carrying on on the same date in a place not being a shop the retail trade or business of a dairyman by means of an automatic machine. The following facts were either proved or admitted at the hearing: An order was duly made and confirmed extending, as regards Willesden, the provisions of section 4 of the Shops Act, 1912, to such parts of the retail trade or business of a dairyman as were exempt by sub-section 6 of section 4. The respondent carried on the retail trade or business of a dairyman at Willesden. On 26th February, 1914, the appellant's inspector noticed that an automatic machine was affixed to the door of the respondent's shop, by means of which the public could obtain milk in quantities of one half-pint by inserting a penny in the slot. At 3.40 p.m. on the same day, which was the weekly half-holiday for the respondent's shop, the inspector inserted a penny in the slot, and obtained a half-pint of milk, the reservoir being situated within the shop. The shop was locked, the blinds drawn, no goods were exhibited for sale, and no customer could obtain access to the interior of the shop. The justices found that on the day in question the shop was closed for the serving of customers, and that the respondent had not carried on any trade or business in a place not a shop, and therefore that there had been no infringement of the Act. The question for the opinion of the court was whether the justices were right in law. Section 4 of the Shops Act, 1912, sub-section 1, provides as follows: "Every shop shall, save as otherwise provided by this Act, be closed for the serving of customers not later than 1 o'clock in the afternoon on one weekday in every week"; and section 9 provides: "It shall not be lawful in any locality to carry on in any place, not being a shop, retail trade or business of any class at any time when it would be unlawful in that locality to keep a shop open for the purposes of retail trade or business of that class: and, if any person carries on any trade or business in contravention of this section, the Act shall apply as if he were the occupier of a shop and the shop were being kept open in contravention of this Act. . . ." It was contended on behalf of the appellants that the Act was intended to procure a weekly half-holiday for shop assistants, and also that all shops should be shut on the half-holiday to prevent unfair competition between shopkeepers. It was submitted on behalf of the respondent that section 4 was only directed against personal service of customers: and that if the machine was a place other than a shop, section 9 should be read in the light of section 4 as merely prohibiting personal service at places other than a shop.

RIDLEY, J., said the object of the Act was to secure a weekly half-holiday for shop assistants, and section 4 prohibited the personal service of customers but had no application to the case of an automatic supply. Section 9 had no application, because the automatic machine was really part of the respondent's shop. In his opinion the decision of the justices was correct.

AVORY and LUSH, JJ., concurred.—COUNSEL, *Macmorran*, K.C., and *Rentoul; Colam*, K.C., and *Woodcock*. SOLICITORS, *W. G. Greig; Charles May*.

[Reported by LEONARD C. THOMAS, Barrister-at-Law.]

New Orders, &c.

War Orders and Proclamations.

The *London Gazette* of 11th December contains the following:—

1. An Order by the Home Secretary, dated 11th December, under Art. 1 (3) of the Aliens Restriction (Consolidation) Order, 1914, removing the Ports of Aberdeen and West Hartlepool from the list of approved Ports specified in that article.
2. Notification by the Board of Trade, dated 2nd December, of the appointment of the Public Trustee to act as Custodian of enemy property for England and Wales.
3. An Order, dated 5th December, relating to licences to pilots made by the Admiralty under the Defence of the Realm (Consolidation) Act, 1914, and Defence of the Realm (Consolidation) Regulations, 1914.
4. Notice to Mariners, dated 5th December, prescribing the measures to be observed in approaching British ports.

The *Gazette* of 15th December contains no emergency matter.

Emergency Statutes.

Finance Act, 1914 (Session 2).

(*Continued from page* 133.)

PART II.

INCOME TAX.

12. *Increase of income tax and super tax.*] (1) In order, as far as may be, to provide for the collection of income tax (including super-tax) for the last four months of the current income-tax year at double the rates at which it is charged under the Finance Act, 1914 [4 & 5 Geo. 5, c. 10], the following provisions shall have effect:—

(*a*) The amount payable in respect of any assessment already made of income tax chargeable otherwise than by way of deduction, or of super-tax, shall be treated as increased by one-third, and any authority to collect the tax, and remedy for non-payment of the tax, shall apply accordingly; and

(*b*) An assessment of any such income tax or super-tax not already made shall be made for an amount one-third more than that for which it would have been made if this Act had not passed; and

(*c*) Such deductions shall be made in accordance with regulations prescribed by the Commissioners of Inland Revenue in the case of dividends, interest, or other annual sums (including rent) due or payable after the fifth day of December nineteen hundred and fourteen as will make the total amount deducted in respect of income tax for the year equal to that which would have been deducted if income tax for the year had been at the rate of one shilling and eightpence; and

(*d*) Sub-section (1) of section fourteen of the Revenue Act, 1911 [1 & 2 Geo. 5, c. 2], shall apply, in cases where both the half-yearly payments referred to therein have been paid before the passing of this Act, as if this Act were the Act imposing income tax for the year, and as if one shilling and eightpence were the rate ultimately charged for the year; and

(*e*) Where the amount of any exemption, relief, or abatement under the Income Tax Acts is to be determined by reference to the amount of income tax on any sum, the amount of the tax shall be calculated at one shilling and eightpence, with a proportionate reduction where relief is granted under section six of the Finance Act, 1914; and where income tax is payable in respect of a part only of a year, the tax shall be deemed to be at the rate of one shilling and eightpence.

(2) For the purpose of the Provisional Collection of Taxes Act, 1913 [3 & 4 Geo. 5, c. 3], or of continuing income tax for any future income tax year, the rate of income tax for the current year shall be deemed to be two shillings and sixpence.

13. *Relief in respect of diminution of income due to war.*] (1) Section one hundred and thirty-three of the Income Tax Act, 1842 [5 & 6 Vict. c. 35], and section six of the Revenue Act, 1865 [28 & 29 Vict. c. 30] (which provide for the reduction of assessments or the repayment of duty in certain cases where the profits of the year of assessment fall short of the sum on which the assessment has been made), shall, notwithstanding their repeal by section twenty-four of the Finance Act, 1907 [7 Edw. 7, c. 13], have effect as respects any assessment to income tax for the current income tax year where it is proved to the satisfaction of the Commissioners, by whom the assessment has been made, that the diminution of profits and gains on account of which relief is claimed under those sections is due to circumstances attributable directly or indirectly to the present war, whether those circumstances are a specific cause of the diminution of income within the meaning of section one hundred and thirty-four of the Income Tax Act, 1842, or not; and diminution of profits and gains on account of which relief can be given under this section shall not be deemed to be a specific cause authorising the grant of relief under the said section one hundred and thirty-four.

The foregoing provision in its application to the case of any person who, in connection with the present war, is or has been serving as a member of any of the military or naval forces of the Crown, or in any work abroad of the British Red Cross Society, or the Saint John Ambulance Association, or any other body with similar objects, shall be construed as if that provision referred only to section one hundred and

thirty-three of the Income Tax Act, 1842, and contained no reference to section six of the Revenue Act, 1865.

(2) Where it is proved to the satisfaction of the Commissioners for the special purposes of the Acts relating to income tax that the actual income from all sources of any individual charged to super-tax for the current income tax year is or will be less than two-thirds of the income on which he is liable to be so charged, he shall be entitled to postpone the payment of so much of the super-tax payable by him as represents the difference between the tax payable on the income on which he is liable to be assessed and the tax which would have been payable by him if he had been assessed on his actual income; and any amount of which the payment is so postponed shall, subject to any provisions which may be made by Parliament, become payable on the first day of January nineteen hundred and sixteen.

(3) Section fifty-nine of the Taxes Management Act, 1880 [43 & 44 Vict. c. 19] (which relates to the statement of a case on a point of law), shall apply to cases in which relief is claimed under this section.

PART III.

LOAN.

14. *Provision with respect to war loans.*]—(1) Any amount raised by the Treasury under the War Loan Act, 1914 [4 & 5 Geo. 5, c. 60], which is in their opinion required for the purpose of defraying the expenses of the present war shall be deemed to be duly raised in accordance with the powers given by that Act, notwithstanding that the amount raised may exceed the supply for the time being granted to His Majesty for the service of the year ending the thirty-first day of March nineteen hundred and fifteen: Provided that such excess does not exceed one hundred million pounds.

(2) None of the provisions of the House of Commons (Disqualification) Act, 1782 [22 Geo. 3, c. 45], or the House of Commons (Disqualifications) Act, 1801 [41 Geo. 3, c. 52], shall be construed so as to extend to any subscription or contribution to any loan raised under the War Loan Act, 1914.

(3) The definition of Government stock in subsection (2) of section five of the Savings Bank Act, 1893 [56 & 57 Vict. c. 69], shall be read as if stock issued under the War Loan Act, 1914, were included in the First Schedule to the said Savings Bank Act, 1893.

PART IV.

NATIONAL DEBT.

15. *Partial suspension of new sinking fund.*] In the financial year ending on the thirty-first day of March nineteen hundred and fifteen, that portion of the permanent annual charge for the National Debt which is not required for the annual charges directed by the National Debt and Local Loans Act, 1887 [50 & 51 Vict. c. 16], or any other Act, to be paid out of that charge, or for the redemption of any Exchequer bonds under section seven of the Finance Act, 1905 [5 Edw. 7, c. 4], which are drawn for redemption on the eighteenth day of April nineteen hundred and fifteen, shall not be paid.

PART V.

MISCELLANEOUS.

16. *Further suspension of obligation to pay half the proceeds of land value duties to local authorities.*] Section sixteen of the Revenue Act, 1911 [1 Geo. 5, c. 2] (which suspends temporarily the obligation to pay half the proceeds of land value duties for the benefit of local authorities), shall have effect and shall be deemed always to have had effect as if the limiting words "but not beyond the thirty-first day of March nineteen hundred and fourteen" were omitted therefrom.

17. *Construction and short title.*]—(1) Part I. of this Act, so far as it relates to duties of Customs, shall be construed together with the Customs (Consolidation) Act, 1876 [39 & 40 Vict. c. 36], and any enactments amending that Act, and so far as it relates to duties of excise shall be construed together with the Acts which relate to the duties of excise and the management of those duties.

Part II. of this Act shall be construed together with the Income Tax Acts, 1842 to 1853, and any other enactments relating to income tax, and those enactments and Part II. of this Act are in this Act referred to as the Income Tax Acts.

(2) This Act may be cited as the Finance Act, 1914 (Session 2).

Societies.

The Incorporated Law Society of Liverpool.

The following are extracts from the report of the committee of this society:—

Members.—The society now consists of 414 members. The number of barristers and others, not being members, who subscribe to the library is 64. During the past year fifteen new members have been elected. During the same period five members have died and nine members have ceased to belong to the society.

Obituary.—The committee have to record with regret the loss by death during the past year of five members of the society, viz.:—Mr. J. H. Farmer, Sir John E. Gray Hill, Mr. M. R. Moss, Mr. T. Pugh (Birkenhead), and Mr. C. B. Wilson. The committee desire to testify to the distinguished services which Sir John Gray Hill rendered to the society and to the profession at large as president of the society in the year 1884-5, and a member of the committee for thirty-one years; member of the council of the Law Society for eighteen years, and president of that Society in the year 1903.

Legal Education.—The Board of Legal Studies and the Faculty of Law in the University of Liverpool have during the past year arranged courses of lectures and classes on all subjects covered by the intermediate and final examinations of the Law Society, as well as on the subjects necessary for students reading for a law degree in the University. The number of lectures delivered and classes held during the session was 741, divided into 86 courses, and the number of class entries was 846. The lectures and classes covered elementary and advanced courses in the following subjects:—Conveyancing, real property, personal property, equity, contracts, torts, negligence, commercial contracts, bankruptcy, bills of sale, company law, insurance, principal and agent, Admiralty law and practice, ecclesiastical law, negotiable instruments, carriage of goods, criminal law, proceedings before justices, probate and divorce, evidence and civil procedure, conflict of laws, history of English law, Roman law, jurisprudence, English constitutional law, Stephen's commentaries, and bookkeeping.

The Profession and the War—.For the second time since the formation of the society our country is involved in a great European war, and the committee feel that it will be a cause of satisfaction and pride to the members to know that a large number of the profession practising in Liverpool and district and members of their staffs have responded to the call to join some branch of His Majesty's Forces for the period of the war. At the request of Lord Derby the president communicated with the members of the society asking them to bring before their staffs the appeal issued by his lordship for recruits for the Liverpool battalions of Lord Kitchener's new Army. The committee are anxious that a complete record of the names of all members of the society and clerks articled to or employed by members shall be preserved in the archives of the society. From the information which has so far been furnished to the committee, a list has been compiled, which includes thirty-six members of the society, twenty-two solicitor-managing clerks, thirty-five articled clerks, and 120 general clerks. A list of the names, with particulars as to rank, battalion, and regiment, is set out in Appendix "A."

Land Transfer.—As stated in the report of last year, the Lord Chancellor (Lord Haldane) in July, 1913, introduced into the House of Lords two Bills relating to the law of real property and conveyancing. These Bills, which were most intricate and complicated in detail and of great length, proposed many important and far-reaching changes in the existing law relating to real property and the simplification of the title to and transfer of land. Lord Haldane, in introducing the Bills, stated that he did not intend to proceed with the measures that session, but had introduced them so that they might be scrutinised by experts before the next session of Parliament. His lordship admitted that the whole question was full of difficulties, but after setting himself to a close examination of it, with the assistance of experts of high standing and gentlemen of large knowledge in the two branches of the legal profession, he submitted the Bills. Before the meeting of Parliament in Session 1914, the committee carefully considered the broad principles upon which the Bills were based and the circumstances which had led up to their preparation. They had the advantage of a report upon the Bills by the council of the Law Society, and also of reports which had been prepared by counsel, on the instructions of the council of the Law Society, criticising the details of the measures and suggesting many valuable amendments. The committee eventually adopted the following resolution:—"That, having regard to the circumstances stated in the memorandum recently prepared by the Land Transfer Committee of the Law Society, and to the memoranda prefacing the two Bills, this committee, without pledging itself to details, support the principles embodied in the Real Property Bill and Conveyancing Bill introduced into the House of Lords by the Lord Chancellor in July, 1913. That the committee approve of the suggestion of the council of the Law Society that the Lord Chancellor should be asked to incorporate the two Bills in one"; and the officers were appointed to attend a meeting of the Associated Provincial Law Societies which had been convened for the purpose of considering this subject. At that meeting, which was held on the 15th January, 1914, there were present representatives of twenty-five of the principal provincial law societies in England and Wales. The following resolution was, on the motion of the president (Mr. W. Forshaw Wilson), unanimously adopted:—"That having regard to the circumstances stated in the memorandum recently prepared by the Land Transfer Committee of the Law Society, and to the memoranda prefacing the two Bills, this meeting, without pledging itself to details, recommends that the principles embodied in the Real Property and Conveyancing Bills introduced into the House of Lords by the Lord Chancellor in July, 1913, be supported by the profession, subject to the suggestion made by the council of the Law Society that the Lord Chancellor be asked to incorporate the two Bills in one, being complied with." A copy of this resolution was forwarded

to Lord Haldane, and on the 6th of August last a Bill incorporating the two measures was introduced into the House of Lords under the title of "Real Property and Conveyancing Bill." The committee note with satisfaction that a large number of suggestions made by the council of the Law Society and conveyancing draughtsmen since the two Bills of Session 1913 were before Parliament have been adopted. The print of the Bill in its present form covers 212 foolscap pages, but so far the measure has not been discussed by Parliament.

Poor Man's Lawyer.—The committee of the Poor Man's Lawyer Department report that the number of new cases dealt with at the Victoria Settlement, the University Settlement, and the Birkenhead Charity Organisation Society for the year ending 31st December, 1913, was 1,051. Of these eighty-two cases were further investigated by the solicitors on the rota and dealt with in accordance with the regulations laid down by this society.

Rules of the Supreme Court (Poor Persons), 1914.—In the report of last year attention was called to new rules of the Supreme Court which had been issued to come into operation on the 1st January last with respect to proceedings by and against poor persons. The operation of these rules was subsequently postponed and a new set of rules, which were to come into operation on the 1st of May, was substituted. The revised rules were considered by the committee, and a copy of their report, prints of which were sent to the secretary of the Rule Committee, the council of the Law Society and the various provincial law societies, is to be found in Appendix "B." In their report the committee, amongst other matters, urged that the power which was given in the rules to appoint a solicitor not named in the list of solicitors willing to be assigned to assist poor persons was most undesirable, and also suggested that the rules should provide for the appointment of a solicitor agent to do necessary work at a distance which the solicitor having the conduct of the matter could not undertake himself. The new rules, which finally came into operation on the 9th of June last, provided for both of these points. The district registrars of the High Court in Liverpool informed the committee that they had been requested to forward to the prescribed officer in London the names of solicitors within the Liverpool district who were willing that their names should be entered on the lists which, under Rule 23, were to be kept by the prescribed officer in London, and a circular was sent out by the society to the members requesting those who desired to have their names on the list to communicate with the district registrars. It is understood that upwards of thirty applications to proceed under the rules have so far been made through the Liverpool District Registry. The committee have from time to time, as opportunity afforded, put forward the views so long entertained by the society that local facilities should be provided for the trial of divorce actions, and the fact that a large percentage of the applications above referred to relate to divorce furnishes evidence of the reasonableness of the demand. The cost of railway and hotel expenses of parties and their witnesses having to attend in London for the trial of the action, which under the present procedure must take place in London, amounts in many instances to a denial of justice.

(To be continued.)

The General Council of the Bar.

The following are extracts from the annual statement of the council for 1914, on questions of professional usage:—

Re A Practising Barrister Engaging in Business.

The Attorney-General having invited the opinion of the council as to the propriety of a practising barrister taking an active part in the business of a financial firm at a fixed salary plus a commission on the business done by the firm, the council adopted the following resolution, which was communicated to the Attorney-General:—"The council having carefully considered the Attorney-General's letters dated 27th November and 19th December, 1913, desire to inform him that they feel great difficulty in formulating any general rule of universal application as to the conduct of a barrister in practice or holding himself out as in practice (hereinafter for brevity's sake called a practising barrister). The council have hitherto invariably declined to lay down abstract rules of professional etiquette owing to the difficulty and inexpediency of framing any exact rules on such a subject. The council in most cases which have been brought before them have, after investigating the facts, found it comparatively easy to determine whether or not a particular case is in accordance with or contrary to professional etiquette. The council, however, being anxious at all times to render the Attorney-General every assistance in their power, hope that the following expressions of their opinion will help him to arrive at a conclusion in the particular case which he has under his consideration at the present time. The council are of opinion that a practising barrister should not as a general rule carry on any other profession or business, or be an active partner in or a salaried official or servant in connection with any such profession or business. There are, undoubtedly, exceptions to this general rule, but having regard to the particulars given in the Attorney-General's letter, the council do not consider it necessary to attempt an enumeration of such exceptions. In the opinion of the council, the business specified in the Attorney-General's letter is not an exception to the general rule. The council are clearly of opinion that a practising barrister should not actively associate himself with the carrying on of a financial business (*e.g.*, the issuing of Government loans) for a salary or for other payments varying with the amount of financial business done. The council see no objection to a practising barrister acting as an ordinary director (*i.e.*, not a managing director) of companies of good standing, carrying on a business which is free from anything of a derogatory nature. They consider that there is a great difference between the usual work of ordinary directors in the privacy of a board room and the active carrying on or management of a business. On the other hand, the council see grave objections to a practising barrister taking part in negotiations and arrangements with financial houses and visiting other persons, firms or companies, as the representative of any financial house. The council consider that such conduct on the part of a practising barrister would not accord with the principles which should regulate the conduct of a practising barrister in relation to his profession as such, and would clearly be contrary to professional etiquette."

Proceedings By and Against Poor Persons.

The advice of the council was asked as to the duties of counsel under Rule 25 of the New Order XVI. Rule 25 is as follows:—"The application shall be referred for inquiry to one or more solicitors or counsel willing to act in the matter, whether named in the list to be kept pursuant to Rule 23 (1) or not, who shall report to the court through the prescribed officer whether and upon what terms the applicant ought to be admitted as a poor person. For the purpose of their report the reporters may make such inquiries as they think fit as to the means and the position of the applicant and as to the merits of the case, and may require the attendance of the applicant, and may hear any other person, and may require facts to be proved by affidavit or statutory declaration, and in making their report they shall have regard to the probable cost of the litigation in relation to the matter in dispute. The report and any documents or information obtained for the purposes of the report shall be treated as confidential, and shall not be shown or disclosed to the parties or either of them." The council replied that in their opinion it is undesirable that any counsel should act as reporter under Rule 25 of Order XVI. of the Rules of the Supreme Court (Poor Persons), 1914, except in conjunction with a solicitor, and then should only undertake work which he could properly undertake apart from the Poor Persons Rules.

Re A Barrister Practising on a Circuit, but not being a Member of the Circuit Bar Mess.

The council have had under their consideration the following communication from a barrister:—

"Temple, E.C., 7th January, 1914.

"To the Secretary, Bar Council, 2, Hare-court, Temple, E.C.

"Dear Sir,—In view of the rejection of my application to be a member of the —— Circuit, and in view of the fact that I am practising on that circuit, may I know (1) whether, in the opinion of the Bar Council, I can appear on that circuit without a special fee; and, secondly, whether I can appear without a member of that circuit being with me in the case? Hoping you will oblige me by answering these two questions at your earliest convenience.—I remain, yours very truly,

"——————."

The council replied that in their opinion, so long as the barrister in question confines his circuit practice to the —— Circuit, he can appear on that circuit without a special fee, and without a member of that circuit being briefed with him.

Re A Barrister Appearing in the Sheriff's Court at a Town on a Circuit to which he does not belong.

The council have had under their consideration the following communication from a barrister:—

"Dear Bingley,—Would you kindly bring before the Bar Council the following question? 'Is a member of the bar who is not a member of the X. Circuit allowed to take a brief without a special fee or junior to appear in a case at a town on the X. Circuit before the sheriff on an enquiry as to damages?'—Yours faithfully, ——————."

The council were of opinion that the answer to the above question should be in the affirmative.

Re Counsel's Right to a Refresher in a Criminal Case.

A solicitor complained to the council that, having briefed a counsel to defend a client charged with a criminal offence at the Central Criminal Court, the counsel, after a second adjournment, declined to further represent the client without the payment of a refresher, though no refresher had been arranged for when the brief was accepted. The solicitor declined to pay a refresher, and delivered the brief to another counsel, who conducted the case to its termination. The solicitor paid the fee marked on the brief to the second counsel, and refused to pay any fee whatever to the first counsel. The solicitor desired to know whether the course adopted by the first counsel and by himself was correct. The council resolved as follows:—"No refresher having been arranged for when the brief was accepted the first-named counsel was not entitled to refuse to continue to appear in the case without a refresher; neither was he, having withdrawn from the case, entitled to the fee originally marked."

Re a King's Counsel Appearing Without a Junior.

In answer to an inquiry whether it was contrary to any rule for a leader to accept a brief before the Theatres Committees of the London County Council without a junior, the council replied that it is in accordance with professional practice for a junior to be briefed with a King's Counsel when appearing before the Theatres Committee of the London County Council; but that there is no rule preventing a King's Counsel from so appearing without a junior should he choose to do so.

Patriotism and Crime.

Early in September, says the *Times*, Mr. Robert Wallace, K.C., commenting upon the lightness of the calendar at London Sessions, said that "the spirit of restraint which has come over the people is perfectly marvellous." In the three months that have passed since then this spirit of restraint has become even more marked. Crimes of violence are rare. At the present Sessions of the Central Criminal Court there is no charge of murder or manslaughter and only one case of attempted murder.

Various causes have contributed to this desirable condition of things. Undoubtedly the earlier closing of public-houses has reduced the number of assaults which normally engage the attention of the police towards the end of the day. The internment of a large number of aliens who were destitute or who had a bad police record has in part been responsible for the diminution in crime.

A London magistrate, in conversation with a representative of the *Times*, has explained that, while these causes are operative, there is a further reason for the clean sheet which London is shewing. "The criminal," he said, "is a patriot. There is a genuine feeling of public spirit to be noticed to-day among those whom we call the criminal classes. Not only the graver forms of crime—those attended by violence, for example—but the most casual type of offence is less common than in the time of peace. The same moral improvement of the criminal was noticed—though not in so marked a degree—during the South African War. The criminal, like the honest citizen, is impressed by the war conditions, which make it every man's duty to give as little trouble as possible."

Law Students' Journal.

The Law Society.

HONOURS EXAMINATION.

November, 1914.

The names of the solicitors to whom the candidates served under articles of clerkship follow the names of the candidates.

At the examination for honours of candidates for admission on the roll of solicitors of the Supreme Court, the Examination Committee recommended the following as being entitled to honorary distinction:—

FIRST CLASS.

JOHN SNOW, B.A. (Oxon) (Mr. Henry Baines, of the firm of Messrs. Hazel & Baines, of Oxford; and Messrs. Twisden & Co., of London).

SECOND CLASS.

[In alphabetical order.]

GEORGE RODDAM ANGUS (Mr. George Walton Hodgson, of Stanhope).

LAWRENCE MICHAEL DAVIS (Mr. D. A. Romain, and Mr. B. Abrahams, of the firm of Messrs. Roberts, Abrahams & Co., both of London).

HAROLD HORSEMAN, LL.B. (London) (Mr. Joseph Henry Smith, of West Hartlepool).

MOSS TURNER SAMUELS (Mr. N. Bannister Way, of Sunderland; and Mr. Fred. B. Kent, of Newcastle-on-Tyne).

ROBERT BERNARD WATERER (Mr. Arthur J. Corner (deceased), of Hereford; and Messrs. Andrew Wood, Purves & Sutton, of London).

THIRD CLASS.

[In alphabetical order.]

BERTRAM EDWARD BROOME (Mr. Fraser Sutton, of Manchester).

FRANCIS VAUGHAN EVANS (Mr. Lewis Rhodes, M.A. (Oxon), of the firm of Messrs. Godfrey Rhodes & Evans, of Halifax).

WILFRID ARIEL EVILL (Mr. S. Jacomb-Hood, of London).

REGINALD LEATHER (Mr. R. M. Grylls, of Cleckheaton; and Messrs. Lyell & Betenson, of London).

JOHN STANLEY SNOWBALL (Mr. E. Richard Cross, LL.B.; Mr. Edgar J. Birdsall, of the firm of Messrs. Birdsall, Cross & Black, both of Scarborough; and Messrs. Radford & Frankland, of London).

The council of the Law Society have awarded the following prizes of books:—To Mr. Snow, the Daniel Reardon prize (value about £23), the Clement's Inn prize (value about £10). To Mr. Davis, the John Mackrell prize (value about £9).

The council have given class certificates to the above candidates.

Thirty-two candidates gave notice for the examination.

By order of the council,

E. R. COOK, Secretary.

Law Society's Hall, Chancery-lane, London, W.C.
11th December, 1914.

SPECIAL PRIZES OPEN TO CANDIDATES AT THE HONOURS EXAMINATION IN THE YEAR 1914.

THE SCOTT SCHOLARSHIP.

Henry Cardwell, M.A., LL.B., Victoria, having, in the opinion of the council, shewn himself best acquainted with the theory, principles, and practice of law, they have awarded to him the scholarship founded by the late Mr. James Scott, of Lincoln's Inn Fields. Mr. Cardwell served his articles of clerkship with Mr. Frank Augustus Padmore, of Manchester; and obtained the Daniel Reardon and the Clement's Inn prizes in June, 1914.

THE BRODERIP PRIZE FOR REAL PROPERTY AND CONVEYANCING.

Henry Cardwell, M.A., LL.B., Victoria, having, in the opinion of the council shewn himself best acquainted with the law of real property and the practice of conveyancing, otherwise passed a satisfactory examination, and attained honorary distinction, they have awarded to him the prize, consisting of a gold medal, founded by the late Mr. Francis Broderip, of New-square, Lincoln's Inn. Mr. Cardwell served his articles of clerkship as before stated.

THE CLABON PRIZE.

Henry Reeve Allerton having, in the opinion of the council, shewn himself best acquainted with the principles and practice of equity, and otherwise passed a satisfactory examination, they have awarded to him the prize founded by the late Mr. John Moxon Clabon, of Great George-street, Westminster. Mr. Allerton served his articles of clerkship with Mr. T. W. P. Lory (deceased), of Lowestoft; and Messrs. Keen, Rogers & Co., of London; and obtained the Daniel Reardon and Clement's Inn prizes in March, 1914.

LOCAL PRIZES.

THE TIMPRON MARTIN PRIZE FOR LIVERPOOL STUDENTS.

Percy Milcrest Quiggin, who served two-thirds of his period of service in Liverpool, having passed the best examination, and attained honorary distinction, the council have awarded to him the gold medal founded by the late Mr. Timpron Martin, of Liverpool. Mr. Quiggin served his articles of clerkship with Mr. J. M. Quiggin, of Liverpool; and obtained second class honours in January, 1914.

THE ATKINSON CONVEYANCING PRIZE FOR LIVERPOOL OR PRESTON STUDENTS.

Percy Milcrest Quiggin, who served two-thirds of his period of service in Liverpool, having shewn himself best acquainted with the law of real property and the practice of conveyancing, otherwise passed a satisfactory examination, and attained honorary distinction, the council have awarded to him the gold medal founded by the late Mr. John Atkinson, of Liverpool. Mr. Quiggin served his articles of clerkship as before stated.

THE RUPERT BREMNER MEDAL FOR LIVERPOOL STUDENTS.

Percy Milcrest Quiggin, who served two-thirds of his period of service in Liverpool, having shewn himself best acquainted with the principles of law and procedure in the matters usually determined or administered in the King's Bench Division of the High Court of Justice and in Bankruptcy, passed a satisfactory examination, and attained honorary distinction, the council have awarded to him the Rupert Bremner prize, consisting of a gold medal, founded in memory of the late Mr. Rupert Bremner, of Liverpool. Mr. Quiggin served his articles of clerkship as before stated.

THE BIRMINGHAM LAW SOCIETY'S GOLD MEDAL.

The examiners reported that there was no candidate qualified to take this prize.

THE BIRMINGHAM LAW SOCIETY'S BRONZE MEDAL.

Thomas Leopold Bayley having, from among the candidates who have passed two-thirds of their term of service with a member of the Birmingham Law Society, and who have not taken the society's gold medal, attained honorary distinction in the second class, the council have awarded to him the bronze medal of the Birmingham Law Society. Mr. Bayley served his articles of clerkship with Mr. R. J. Curtis, of Birmingham; and obtained second class honours in January, 1914.

THE STEPHEN HEELIS PRIZE FOR MANCHESTER AND SALFORD STUDENTS.

Henry Cardwell, M.A., LL.B., Victoria, who served two-thirds of

his period of service in Manchester, having passed the best examination, and attained honorary distinction, the council have awarded to him the gold medal founded in memory of the late Mr. Stephen Heelis, of Manchester. Mr. Cardwell served his articles of clerkship as before stated.

Harry Thornton Pickles, M.A., LL.B., Victoria, who served two-thirds of his period of service in Manchester, having passed second in order of merit and attained honorary distinction, the council have awarded to him the gold medal which was withheld in the year 1913, owing to there being no candidate qualified to take the prize. Mr. Pickles served his articles of clerkship with Mr. Benjamin Goodfellow, of Manchester; and obtained the Daniel Reardon and Clement's Inn prizes in January, 1914.

THE MELLERSH PRIZE.

The examiners reported that there was no candidate qualified to take this prize.

On report of the Examination Committee and by order of the council

E. R. COOK, Secretary.

Law Society's Hall, Chancery-lane, London, W.C.,
11th December, 1914.

Law Students' Societies.

UNIVERSITY OF LONDON INTER-COLLEGIATE LAW STUDENTS' SOCIETY.—At a meeting held on Tuesday, 8th December, 1914, at University College (Mr. R. F. Levy in the chair), the subject for debate was, "That the system of copyhold ought to be abolished." Mr. C. R. Morden opened in the affirmative, and Mr. P. A. Wood in the negative. The following members also spoke:—Messrs. E. M. Duke, H. P. Wells, R. H. Gregorowski, F. Bradbury, G. R. Blake, and C. F. Innis. The leaders replied, and on the motion being put to the meeting it was carried by 2 votes.

The annual meeting of the society was held on 15th December, Mr. R. F. Levy being in the chair. The secretary, Mr. Percy Carlile, being with the Expeditionary Force in France, the annual report and balance-sheet were presented by the acting hon. secretary, Mr. P. A. Wood. The society, which is open to members of the University of London and other persons interested in legal subjects, has a membership of fifty-eight. Twenty-three debates have been held during the year, nine being of a purely legal nature, nearly all of which were well attended. The chief business of the evening was the revision of the society's rules, which in the new version will state the objects and define the conditions of membership somewhat more accurately. Having passed with acclamation a vote of thanks to the retiring president, Mr. Hugh F. Silverwood, who is also with H.M. Forces, the following were elected to manage the society for the next session:—Messrs. R. F. Levy (president), A. Carreras, F. Bradbury, R. H. Gregorowski, and P. A. Wood (hon. secretary).

Solicitors Serving with the Forces and Stamp Duty on Certificates.

As a result of the representations recently made by the Council of the Law Society to the Chancellor of the Exchequer, with a view to the total or partial remission of the stamp duty on practising certificates of soldiers serving with the Forces, the Chancellor of the Exchequer has informed them that he does not see his way to remit the duty which, he points out, is only payable in the case of solicitors who continue, directly or indirectly, to practise. It follows, therefore, that in the cases referred to the payment of stamp duty on the renewal of practising certificates is necessary. The Council desire it to be known that in cases in which practising certificates have not, owing to war service, been renewed for the current year, they will, in the absence of any other special circumstances, facilitate hereafter as much as possible the renewal of such certificates, even although twelve months or longer may have elapsed since the date of the last renewal.

Obituary.

The Rt. Hon. Sir J. W. Bonser.

The Right Hon. Sir John Winfield Bonser, late Chief Justice of Ceylon, died on the 9th inst., at 3, Eaton-place, S.W. Sir John, who was the only son of the Rev. John Bonser, a Wesleyan minister, at one time stationed at Bath, was born in 1847, and on leaving school went up to Christ's College, Cambridge. He was senior classic (bracketed) in 1870, and afterwards was elected a Fellow of Christ's. In 1872 he was called to the bar at Lincoln's Inn, having previously won the Tancred Studentship in Common Law, and after practising for some time in London, he received, in 1883, the appointment of Attorney-General of the Straits Settlements. In 1893 he was made Chief Justice of the same Colony, and shortly afterwards Chief Justice of Ceylon. He was knighted in 1894, and was made a Privy Councillor in 1901. In the following year he was appointed a member of the Judicial Committee. Lady Bonser, daughter of the late Colonel the Hon. Sir William Colville, to whom Sir John was married in 1899, survives him.

At the request of the Institute of Inventors the Comptroller of the Patent Office has made arrangements to keep the library open until 6 p.m. on Saturday evenings. Those who wish to profit by this concession may obtain a form of application from the librarian.

Legal News.

Appointment.

Mr. R. B. RODEN (Chief Justice, Saint Vincent) has been appointed Chief Justice of the Colony of British Honduras.

General.

Sir Frank Swettenham, G.C.M.G., and Sir E. T. Cook have been appointed assistant directors of the Official Press Bureau, and Mr. R. P. Hills, assistant secretary, has been appointed secretary of the Bureau in succession to Mr. Harold Smith, M.P., who has resigned in order to take up his duties under the Admiralty.

At the Mansion House on the 10th inst. John Robbins was prosecuted by the Board of Customs and Excise for selling tobacco without a licence, and Isaac Liss, a tobacco dealer at 58, High-street, Aldgate, for aiding and abetting him. The tobacco consisted of ends of cigars and cigarettes, which Robbins used to sell to Liss for 1s. 4d. a pound. Sir Charles Wakefield fined Liss £100 and Robbins £50, with the alternative of four months' and two months' imprisonment respectively.

Mr. William James Valentine, of Thorp-road, Melton Mowbray, civil engineer, who died on 8th November last, says the *Times*, made his will in red ink on the back of a cigarette ticket about the size of a man's visiting card. The will is dated 26th April, 1907, and reads:—"I give everything I possess to my fiancée, Sarah Ellen Smith, of Somercotes, absolutely, and I appoint her my sole executor, and hereby revoke all other wills and codicils." There are two witnesses to the will, but the attestation clause was incomplete. On an affidavit of due execution the will was admitted to probate, the estate being valued at £89.

Major F. E. Smith, K.C., M.P., who is on leave for a few days in this country, says the *Morning Post*, paid a hurried visit to Gray's Inn on the 10th inst., and lunched with some of his brother Masters of the Bench and a small company of friends in the profession who had been hastily invited to meet him. In addition to the treasurer (Mr. Justice Atkin), there were present: The Lord Chief Justice, Mr. Justice Darling, Mr. Justice Lush (a Bencher of the society), Mr. Justice Rowlatt, the Solicitor-General, Sir Edward Carson, K.C., M.P., Sir Edward Clarke, K.C., and Sir Charles Mathews. Before leaving Major F. E. Smith inspected those companies of the London Welsh Battalion (15th Battalion, Royal Welsh Fusiliers) which are still in London.

In view of statements that Army contracts are being placed at higher prices than would be obtained were more expert commercial knowledge at the service of the Government, the board of directors of the Manchester Chamber of Commerce have addressed the following recommendations to each member of the Cabinet:—(1) That a strong Advisory Commercial Committee, composed of, say, half a dozen leading business men, should be appointed in London to act in conjunction with the War Office in the placing of contracts. (2) That small Advisory Committees in the provincial centres, where Army contracts are largely placed, should likewise be appointed, upon which experts in the trades of the different districts should be invited to serve, such committees to be consulted by the Central Advisory Committee in regard to the placing of contracts for goods upon which they are specially qualified to advise.

Before Judge Rentoul at the Central Criminal Court on the 11th inst., says the *Times*, three foreigners, convicted of breaking and entering a city warehouse and receiving a quantity of furs taken from it, were sentenced to three years' penal servitude, and recommended for expulsion. It was stated that in the City during the past six years furs of the value of something like £50,000 had been stolen. Such was the frequency of fur robberies that insurance companies were now refusing to insure against loss of furs by robbery. Judge Rentoul remarked that it was not now the habit of judges to pay very much attention to thefts in one particular trade, although that used to be a very important element. He recollected a case, quoted by Charles Dickens, in which a woman was hanged at Tyburn for stealing four pennyworth of cotton from a shop on Ludgate-hill, the reason given for the severity of the sentence being that theft from shop counters was exceedingly prevalent at the time.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	EMERGENCY ROTA.	APPEAL COURT No. 1	Mr. Justice JOYCE.	Mr. Justice WARRINGTON.
Monday Dec. 21	Mr. Goldschmidt	Mr. Greswell	Mr. Bloxam	Mr. Jolly
Tuesday 22	Borrer	Bloxam	Jolly	Greswell
Wednesday .. 23	Leach	Jol y	Synge	Borrer

Date.	Mr. Justice NEVILLE.	Mr. Justice EVE.	Mr. Justice SARGANT.	Mr. Justice ASTBURY.
Monday Dec. 21	Mr. Leach	Mr. Farmer	Mr. Church	Mr. Borrer
Tuesday 22	Goldschmidt	Synge	Farmer	Leach
Wednesday .. 23	Church	Bloxam	Goldschmidt	Greswell

The Christmas Vacation will commence on Thursday, the 24th day of December, 1914, and terminate on Wednesday, the 6th day of January, 1915, inclusive.

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Dec. 11.

BADALONA WORKS SYNDICATE, LTD.—Creditors are required, on or before Dec 21, to send their names and addresses, and the particulars of their debts or claims, to Leycester Ferris Scott, 54, New Broad st, liquidator.

CATALANA TIN PLATE CO, LTD.—Creditors are required, on or before Dec 21, to send their names and addresses, and the particulars of their debts or claims, to Leycester Ferris Scott, 54, New Broad st, liquidator.

LEVEY, LTD.—Creditors are required, on or before Jan 4, to send their names and addresses, and the particulars of their debts and claims, to William Alfred Slade, 9, Old Jewry chmbrs, liquidator.

SHARPE, ROSS, & CO, LTD.—Creditors are required, on or before Mar 11, to send their names and addresses, and the particulars of their debts or claims, to Barham Mansell Woodhouse, 28, Queen st, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Dec. 11.

Hillside Syndicate Ltd.
Paget, Digby & Co, Ltd.
National Film Manufacturing Co, Ltd.
Bell Advertising Co, Ltd.
Badalona Works Syndicate, Ltd.
Catalana Tin Plate Co, Ltd.
Temruk Taman Petroleum Syndicate, Ltd.
Ratnapura Exploration Co, Ltd.
Metropolitan Steam Omnibus Co, Ltd.
Phono Trader Printing and Publishing Co, Ltd.
Star Manufacturing (Radsworth Street) Co, Ltd.
Russian Rotary Oil Boring Co, Ltd.
Reader's Patents and Engineering Co, Ltd.
New Hampton Syndicate Ltd.
Aniline and Chemical Products Co, Ltd.
Graham, Wahlstrand & Co, Ltd.
Barbel Syndicate Ltd.
Zaria Tin Syndicate, Ltd.
Nevada Star Mining Co, Ltd.
Electric Utility Co, Ltd.
Clement Motor Co, Ltd.
Blue Syndicate, Ltd.
Obo Syndicate, Ltd.
Sempam Tin Mines, Ltd.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, Dec. 15.

CHINA STREET POTTERY CO, LTD.—Creditors are required, on or before Dec 29, to send their names and addresses, and the particulars of their debts or claims, to Richard Heroyd Clark, 17, Albion st, Hanley, Staffs, liquidator.

DUNCAN THOMAS, LTD.—Creditors are required, on or before Dec 31, to send their names and addresses, and the particulars of their debts or claims, to William Hand (Corfield & Cripwell), 12, Cherry st, Birmingham, liquidator.

PARK CINEMA CO, LTD.—Creditors are required, on or before Jan 1, to send their names and addresses, and the particulars of their debts or claims, to Walter Robinson Jones, 21, Cardiff rd, Aberdare, liquidator.

THEATRE ROYAL (PETERBOROUGH), LTD.—Creditors are required, on or before Dec 19, to send their names and addresses, with particulars of their debts or claims, to Herbert Victor Watson, 8, St. Martin's, Leicester, liquidator.

London Gazette.—TUESDAY, Dec. 15.

J. H. Stephenson & Co, Ltd.
Wallis-Haultain Syndicate, Ltd.
Star Picture Palace (Gravelly Hill), Ltd.
Garw Valley Coal Co, Ltd.
Mount Arthur Properties, Ltd.
Knights, Sons & Co, Ltd.
Housing Reform Co, Ltd.
Eastern Supplies, Ltd.
Juga (Nigeria) Tin and Power Co, Ltd.
Monoshaft, Ltd.
Albert Barracough, Ltd.
Fry's Magazine, Ltd.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Dec. 11.

ATHERTON, JOSEPH EDWARD, Lansdowne pl, Upper Norwood Jan 12 Tree, New sq
BAKER, EMMA SOPHIA, Bury St Edmunds Jan 30 Greene & Greene, Bury St Edmunds
BARNETT, HERMANCE, Preston Jan 12 Nye & Clewer, Brighton
BULL, LOUISA FRANCES, Twickenham Jan 11 Stephenson & Co, Lombard st
CLAPHAM, WILLIAM BLACKBORNE, Great Dunmow, Essex Jan 12 Clapham, New sq
CLARKE, LUKE, Odd Rode, nr Sandbach, Chester, Grocer Mar 1 Stringer, Sandbach
CONNELL, ARTHUR KNATCHBULL, Brockenhurst, Hants Jan 14 Foyer & Co, Essex st
CRAIG, WILLIAM MAXWELL, Glebe pl, Chelsea Feb 8 Long & Gardiner Lincoln's inn fields
CROFT, SARAH, Liverpool Jan 30 Cleaver & Co, Liverpool
DAY, MARIA ISABELLA Worstead, Norfolk Jan 23 Parson & Co, Lime st
DELL, WILLIAM HENLY, Mayfield, Ilford, Accountant Jan 21 Odhams, Ludgate hill
DOBSON, JOSIAS WILLIAM, Gosforth Dec 31 Bird & Sons, Newcastle upon Tyne
EAMES, EDWARD, Dunstable, Bedford Dec 17 Sharman & Trethewy, Bedford
EVANS, WILLIAM, Harrogate Dec 31 Biddle & Co, Aldermanbury
EVENDEN, GEORGE, Shipley, Sussex Dec 29 Rawlinson & Butler, Horsham
FORBES, HENRY GORDON FOSTER, Calcutta July 14 Tomlinson & Wardle, Strand
FOSTER, JAMES, Cambridge Jan 2 Papworth & French, Cambridge
FRANKLIN, DOUGLAS THOMAS, Thaxted, Essex, Estate Agent Dec 24 Nockolds & Son Bishop's Stortford
GARTSIDE, ARTHUR REDFERN, Wilmslow, Chester Jan 9 Hand & Gartside, Manchester
GILLIBRAND, CHRISTOPHER HENRY, Grosvenor pl Jan 22 Sale & Co, Manchester
GREENING, FREDERICK JOSEPH, Ryde, Isle of Wight, Surgeon Dec 31 Robinson Ryde
HARRIS, ELEANOR JANE, Mildenhall, Suffolk Dec 31 Bendall & Sons, Mildenhall
HAWES, GEORGE THOMAS, Brownswood Park, Stoke Newington Jan 30 Morgan & Co Old Broad st
HOTHAM, Major FRANCIS HERBERT, Sloane ct Jan 15 Hunter & Haines, New sq
HOWARD, WILLIAM GERALD, Finborough rd, West Brompton Jan 15 Gard & Co, Gresham bldgs
HULL, LAWRENCE, Blackpool Jan 16 Ascroft, Blackpool
LAST, MARY ANNE, Guisborough, Yorks Feb 1 Last & Betts, Bradford
LEACH, SUSANNAH, Eastbourne Dec 31 Wintle, Eastbourne
LESLIE, LAWRENCE HENRY, North Shields, Company Director Jan 15 Duncan, North Shields
MAYNE, CHARLOTTE LOUISA, Guildford Jan 12 Johnson & Co, New sq
OVEREND, HENRY, Bradford Jan 21 Hutchinson & Sons, Bradford
OVEREND, THEOPHILUS, Bradford Jan 21 Hutchinson & Sons, Bradford
PICKIN, ARTHUR ROBERT, Birmingham, Tea Specialist Jan 12 Edge & Ellison, Birmingham
PILGRIM, ELIZA, Chipping Warden, Northampton Dec 21 Kilby, Banbury
POTHOS, SOCRATES NICHOLAS, West Didsbury, Manchester, Shipper Jan 12 Kuit Manchester
REID, Dr. STUART BATHGATE, M.A., Southsea Dec 25 Allen, Portsmouth
ROGERS, MARIA, High rd, Leytonstone Jan 3 Archer & Son, Fenchurch st
SLIM, ERNEST EDWARD, Smethwick, Bailiff Jan 11 Thwaite & Co, Birmingham
SMITH, EDMUND, Wyke, Bradford, Grocer Jan 21 Hutchinson & Sons, Bradford
SMITH, MARY ANNA, Fawe Park rd, Putney Jan 27 Sloper & Co, Wandsworth
STONIER, FREDERICK Odd Rode, Chester, Miller Feb 1 Stringer, Sandbach
STYRING, THOMAS GEORGE, Dronfield, Derby, Steel Works Manager Jan 30 Bramley & Son, Sheffield
SYKES, JOHN, Huddersfield, Card Clothing Manufacturer Mar 1 Ramsden & Co, Huddersfield
VANT, ROSINA, South st, Fonders End Jan 10 Maw & Co, South sq, Gray's inn
WEATHERBURN, MARGARET, Leeds Jan 9 Hewson & Co, Leeds
WEBSTER, CHARLES CLEMENT, St James's st, Barrister at Law Jan 11 Badham & Co, Salter's Hall ct
WYNNE, ROSE, Grosvenor rd, Pimlico Jan 18 Mossop & Syms, Lincoln's inn fields
YOUNGMAN, WILLIAM, Menston, Yorks, Coachman Jan 21 Hutchinson & Sons, Bradford

Bankruptcy Notices.

London Gazette.—TUESDAY, Dec. 8.

FIRST MEETINGS.

BAKER, ROBERT GEORGE, Newport, Mon, Ironworker Dec 16 at 11 Off Rec, 144, Commercial st, Newport, Mon

BATE, WILLIAM, and SIDNEY JAMES BATE, Birmingham, Bakers Dec 17 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham

BOURNER, ALBERT EDWARD, Halifax Dec 15 at 2 County Court House, Prescott st, Halifax

BOYNES, BERNARD, Liverpool, Tailor Dec 15 at 11 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool

BURCHELL, EDWARD, Midsomer Norton, Somerset, Saddler Dec 16 at 12 26, Baldwin st, Bristol

CLARKE, JAMES MILLS, Leicester, Cabinet Maker Dec 15 at 3 Off Rec, 1, Berridge st, Leicester

CLOVER, DAVID, Sutton, Norfolk, Fowl Plucker Dec 16 at 12.30 Off Rec, 8, King st, Norwich

COLES, ARTHUR ROBERT, Frome, Somerset, Butcher Nov 16 at 11.45 26, Baldwin st, Bristol

CRABTREE, WILLIAM, Burnley, Superintendent Dec 18 at 11.45 County Court House, Bank House st, Burnley

DYSON, JOSHUA, and HERMAN DYSON, Clayton West, nr Huddersfield, Wholesale Boot Manufacturers Dec 16 at 11 Off Rec, 21, King st, Wakefield

EVANS, JOHN, Brynfield, Bishopston, nr Swansea, Builder Dec 17 at 11 Off Rec, Government bldgs, St Mary's st, Swansea

FRYERS, RICHARD STANLEY, Clayton-le Moors, Milliner, &c, Dec 16 at 11 Off Rec, 13, Winckley st Preston

GILMAN, ALBERT ERNEST, Bolton, Grocer Dec 16 at 11.30 Off Rec, 19, Exchange st, Bolton

HAIME, JOHN FOORD, jun, Christchurch, Mon, Dairyman Dec 18 at 11 Off Rec, 144, Commercial st, Newport, Mon

HALSTEAD, WALTER FRANCIS, Walbrook, Stockbroker Dec 16 at 11 Bankruptcy bldgs, Carey st

HARDMAN, ABRAHAM, Glynneath, Glamorgan, Draper Dec 22 at 11.30 Off Rec, Government bldgs, St Mary st, Swansea

HOBDAY, THOMAS, Bromsgrove, Builder Dec 16 at 11.30 Off Rec, 11, Copenhagen st, Worcester

JONES, CHARLES HENRY, Smethwick, Staffs, Confectioner Dec 16 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham

JONES, WILLIAM ROBERT, South Molton, Devon, Plumber Dec 16 at 4 94, High st, Barnstaple

LOADER, ALFRED JOSEPH, Nelson, Lancs, Medical Electrician Dec 18 at 11.30 County Court House, Bankhouse st, Burnley

MEES, ALBERT SIDNEY, Mells, nr Frome, Baker Nov 16 at 11.30 26, Baldwin st, Bristol

PARSONS, FRANCIS JOHN, and JOSEPH WADE, Liverpool, Tailors Dec 17 at 11 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool

SHAND, HUBERT GEORGE LESLIE, Beulah hill, Upper Norwood Dec 16 at 11 Bankruptcy bldgs, Carey st

SINCLAIR, WILLIAM, Berwick on Tweed, Grocer Dec 18 at 12 Off Rec, 30, Mosley st, Newcastle upon Tyne

SKELTON, ARTHUR HENRY, Great Grimsby, Draper Dec 16 at 2.30 Bankruptcy bldgs, Carey st

SUGARS, EDWARD, Russell st, Covent Garden, Wholesale Fruiterer Dec 16 at 11.30 Bankruptcy bldgs, Carey st

VINCENT, ARTHUR HARE, Portman sq Dec 16 at 12 Bankruptcy bldgs, Carey st

WARD, ROBERT, Stockport, Cheshire, Agent Dec 18 at 11 Off Rec, Castle chmbrs, 6, Vernon st, Stockport

WHEATLEY, JAMES HENRY, and JAMES PARTON, Nuneaton, Builders Dec 17 at 11.30 Off Rec, 8, High st, Coventry

WOMERSLEY, EDGAR, Leamington Spa, Newspaper Editor Dec 17 at 11 Off Rec, 8, High st, Coventry

ADJUDICATIONS.

AUDSLEY, THOMAS HENRY, Barnsley, Tailor Barnsley Pet Nov 16 Ord Dec 3

BAKER, HENRY WILLIAM, Hurst, Berks, Gardener Reading Pet Dec 3 Ord Dec 3

BOYNES, BERNARD, Liverpool, Tailor Liverpool Pet Oct 31 Ord Dec 3

CLARKE, JAMES MILLS, Leicester, Cabinet Maker Leicester Dec 4 Ord Dec 4

COLLINS, SEWELL THOMAS, London rd, St John's Wood High Court Pet Aug 18 Ord Dec 1

CRACKNELL, CHARLES, Beccles, Suffolk, Tailor Great Yarmouth Pet Dec 3 Ord Dec 3

DE MOYLAND, HENRI STEENGRACHT, Loudwater, nr Rickmansworth, Herts St Albans Pet Dec 23, 1913 Ord Dec 4

DOUDNEY, EDWARD, Salcombe, Devon, Motor Engineer Plymouth Pet Dec 3 Ord Dec 3

EARLAND, JOHN, Ystradgynlais, Brecon, Draper Neath Pet Dec 3 Ord Dec 3

ILFORD, RICHARD, St Stephens by Saltash, Cornwall, Market Gardener Plymouth Pet Dec 4 Ord Dec 4

FRANKEL, AARON, and FRIEDA FRENKEL, Bridgwater st, Barbican High Court Pet Oct 1 Ord Dec 4

FROST, HARRY STANLEY, Camborne, Cornwall, Wine Merchant Truro Pet Nov 17 Ord Dec 5

GRIFFITHS, THOMAS, Holywell, Flint, Licensed Victualler Chester Pet Dec 4 Ord Dec 4

HAIME, JOHN FOORD, jun, Christchurch, Mon, Dairyman Newport, Mon Pet Nov 16 Ord Dec 3

HAINSTOCK, ROBERT THURSBY, Copthall house, Stock Dealer High Court Pet Mar 2 Ord Dec 4

INCH, THOMAS, Scarborough, Physical Culture Expert Scarborough Pet Dec 4 Ord Dec 4

JENKINS, ELLEN, Roundwood, Willesden, Dairy Farmer High Court Pet Oct 17 Ord Dec 4

LAWSON, FRED, Whitstable, Builder Canterbury Pet Dec 4 Ord Dec 4

LENNON, JOHN WILLIAM, Berkeley mans, Seymour st, Dealer in Mining Properties High Court Pet June 4 Ord Dec 2

LESTER, GROSVENOR SIDNEY, Dover, Saddler High Court Pet Sept 2 Ord Dec 2

NOAKES, ALBERT ARTHUR, East Ham, Essex, Provision Dealer High Court Pet Oct 20 Ord Dec 2

POTTER, TOM, Malton, Yorks, Tailor Scarborough Pet Dec 3 Ord Dec 3

SAHLER, HERMANN CARL, Isleworth, Middlx, Baker Brentford Pet Sept 12 Ord Dec 7

SEALE, HENRY WILLIAM, Mitcham, Surrey, Builder Croydon Pet Oct 8 Ord Dec 2

SINCLAIR, WILLIAM, Spittal, Berwick upon Tweed, Grocer Newcastle upon Tyne Pet Dec 4 Ord Dec 4

SOLE, EDWARD JAMES, Worthing, Builders' Ironmonger Brighton Pet Nov 7 Ord Dec 3

STAPLES, JOHN HENRY, Long Bennington, Lincs, Farmer Nottingham Pet Dec 5 Ord Dec 5

STONEHAM, HERBERT SKYRING, and WILLIAM INGRAM LYON, London Wall High Court Pet Oct 19 Ord Dec 3

STRANG, ALEXANDER, London rd, Southwark High Court Pet July 2 Ord Dec 5

WIBBERLEY, WILLIAM DUNN, Pendleton, Salford, Milk Dealer Salford Pet Dec 3 Ord Dec 3

Amended Notice substituted for that published in the London Gazette of Aug 28:

KEMP, GEORGE HENRY, Filey av, Stoke Newington, Company Director High Court Pet April 9 Ord Aug 26

Amended Notice substituted for that published in the London Gazette of Nov 10:

PFANDER, PAUL DIEDRICH LUDWIG, Buxton, Confectioner Stockport Pet Nov 5 Ord Nov 5

Amended Notice substituted for that published in the London Gazette of Dec 1:

D'USEK, ELSA JEANNE, Berners st High Court Pet Nov 27 Ord Nov 27

London Gazette—FRIDAY, Dec. 11.

RECEIVING ORDERS.

ALGAR, GEORGE ARTHUR HENRY, Weybread, Suffolk Coachbuilder Ipswich Pet Dec 7 Ord Dec 7

BENTLEY, JAMES, Hastings, Corn Merchant Hastings Pet Dec 7 Ord Dec 7

BERGMAN, JACOB, Middlesbrough, Tailor Middlesbrough Pet Nov 27 Ord Dec 9

BRAYBROOKE, HENRY GEORGE, Church Stretton, Salop, Baker Shrewsbury Pet Dec 9 Ord Dec 9

COULSON, TOM, Marishes, Thornton Dale, Yorks, Farmer Scarborough Pet Dec 7 Ord Dec 7

CREDLAND, WILLIAM FISHER, Sheffield, Oil and Paint Merchant Sheffield Pet Dec 9 Ord Dec 9

DALE, FRANCIS, and HERBERT DALE, Warrington, Bakers Warrington Pet Dec 9 Ord Dec 9

DAVIES, ROBERT OWEN, jun, Fitzjohns av, Hampstead, Lingerie Specialist High Court Pet Dec 8 Ord Dec 8

DAVIS, H, Mare st, Hackney, Draper High Court Pet Nov 7 Ord Dec 8

EDMONDS, GEORGE, Portsea, Hants Portsmouth Pet Dec 7 Ord Dec 7

EDWARDS, WILLIAM CHARLES, and SIDNEY HERBERT EDWARDS, Cheapside, Hatters High Court Pet Dec 9 Ord Dec 9

EVANS, BEATRICE, Blaengarw, Glam Cardiff Pet Nov 20 Ord Dec 8

FINDING, SAMUEL, Kingston upon Hull, Provision Merchant Kingston upon Hull Pet Nov 16 Ord Dec 9

HARBOURNE, FRANK, Ledbury, Hereford, Horse Breaker Hereford Pet Dec 7 Ord Dec 7

HARRIS, FREDERICK PETFORD, West Bromwich, Baker West Bromwich Pet Dec 8 Ord Dec 8

KEATING, JAMES MATTISON, Middlesbrough, Commercial Traveller Middlesbrough Pet Dec 8 Ord Dec 8

MILES, ALFRED, Leighton, nr Ironbridge, Salop, Carpenter Shrewsbury Pet Dec 9 Ord Dec 9

MORRIS, HERSCHELL, Fairfax rd, Hampstead High Court Pet Nov 11 Ord Dec 9

PARK, THOMAS GEORGE, Argyle pl, Cromer st, Surveyor High Court Pet Nov 4 Ord Dec 9

PERRY, ARTHUR SIDNEY, Llandaff North, Glam, Grocer Cardiff Pet Dec 8 Ord Dec 8

POOLE, RICHARD, Weston super Mare, Fancy Draper Bridgwater Pet Sept 24 Ord Dec 7

SPENCER, WILLIAM HENRY, Folkingham, Lincoln, Farmer Peterborough Pet Nov 25 Ord Dec 9

TRAFFORD, RICHARD BUTTERFIELD, Blackpool, Pianoforte Dealer Blackpool Pet Dec 8 Ord Dec 8

WELLS, RICHARD THOMAS, Penge, Kent, Grocer Croydon Pet Dec 4 Ord Dec 4

WHALLEY, JOSEPH, Rochdale, Grocer Rochdale Pet Dec 9 Ord Dec 9

FIRST MEETINGS.

ALGAR, GEORGE ARTHUR HENRY, Weybread, Suffolk, Coachbuilder Dec 22 at 2.30 Off Rec 36, Princes st, Ipswich

BENTLEY, JAMES, Hastings, Corn Merchant Dec 18 at 2.30 Off Rec, 12A, Marlborough pl, Brighton

BOOBYER, LAWRENCE JOHN, Lincoln, Draper Dec 21 at 12 Off Rec, 10, Bank st Lincoln

BRAYBROOKE, HENRY GEORGE, Church Stretton, Salop, Baker Jan 2 at 11.30 Off Rec, 22, Swan hl, Shrewsbury

BUSHNELL, CHARLES WILLIAM, Abergele, Denbigh, Ironmonger Dec 21 at 12 Crypt chmbrs, Chester

COULSON, TOM, Thornton Dale, Yorks, Farmer Dec 21 at 4.45 Off Rec, 48, Westborough, Scarborough

CRACKNELL, CHARLES, Beccles, Suffold, Tailor Dec 19 at 12 Off Rec, 8, King st, Norwich

DAVIES, ROBERT OWEN, jun, Fitzjohns av, Lingerie Specialist Dec 18 at 12 Bankruptcy bldgs, Carey st

DAVIS H, Mare st, Hackney, Draper Dec 21 at 11 Bankruptcy bldgs, Carey st

DOUDNEY, EDWARD, Salcombe, Devon, Motor Engineer Dec 21 at 2.45 7, Buckland ter, Plymouth

ELFORD, RICHARD, St. Stevens, by Saltash, Cornwall, Market Gardener Dec 21 at 3.30 7, Buckland ter, Plymouth

EDWARDS, WILLIAM CHARLES, and SIDNEY HERBERT EDWARDS, Cheapside, Hatters Dec 18 at 2.30 Bankruptcy bldgs, Carey st

FINDING, SAMUEL, Kingston-upon-Hull, Provision Merchant Dec 23 at at 11.30 Off Rec, York City Bank chmbrs, Lowgate, Hull

GRIFFITHS, THOMAS, Holywell, Flint, Licensed Victualler Dec 21 at 12.30 Crypt chmbrs, Chester

HARBOURNE, FRANK, Ledbury, Hereford, Horse Breaker Dec 19 at 12 2, Offa st, Hereford

INCH, THOMAS, Scarborough, Physical Culture Expert Dec 22 at 4.30 Off Rec, 48, Westborough, Scarborough

MILES, ALFRED, Leighton, near Ironbridge, Salop, Carpenter Dec 19 at 11.30 Off Rec, 22, Swan hill, Shrewsbury

MORRIS, HERSCHELL, Fairfax rd, Hampstead Dec 21 at 12 Bankruptcy bldgs, Carey st

POTTER, TOM, Malton, Yorks, Tailor Dec 22 at 4 Off Rec, 48, Westborough, Scarborough

PRITCHARD, ALFRED, Resolven, Glam, Collier Dec 22 at 11 Off Rec, Government bldgs, St. Mary's st, Swansea

RUFF, CHARLES, Elm, Cambridge, Small Holder Dec 19 at 12.30 Off Rec, 8, King st, Norwich

WELLS, RICHARD THOMAS, Penge, Kent, Grocer Dec 18 at 11 132, York rd, Westminster Bridge rd

WIBBERLEY, WILLIAM DUNN, Pendleton, Salford, Milk Dealer Dec 18 at 3 Off Rec, Byrom st, Manchester

ADJUDICATIONS.

ALGAR, GEORGE ARTHUR HENRY, Weybread, Suffolk Coachbuilder Ipswich Pet Dec 7 Ord Dec 7

BENTLEY, JAMES, Hastings, Corn Merchant Hastings Pet Dec 7 Ord Dec 7

BRAYBROOKE, HENRY GEORGE, Church Stretton, Salop, Baker Shrewsbury Pet Dec 9 Ord Dec 9

BUSHNELL, CHARLES WILLIAM, Abergele, Denbigh, Ironmonger Bangor Pet Nov 21 Ord Dec 8

CART, JOHN, Leicester, Cattle Dealer Leicester Pet Nov 14 Ord Dec 9

CAWSTON, GEORGE, Salisbury House, London Wall High Court Pet June 17 Ord Dec 8

CHAPMAN, H, Leyton, Essex High Court Pet Sept 11 Ord Dec 8

COULSON, TOM, Thornton Dale, Yorks, Farmer Scarborough Pet Dec 7 Ord Dec 7

CREDLAND, WILLIAM FISHER, Sheffield, Oil and Paint Merchant Sheffield Pet Dec 9 Ord Dec 9

DALE, FRANCIS, and HERBERT DALE, Warrington, Bakers Warrington Pet Dec 9 Ord Dec 9

EDMONDS, GEORGE, Portsea, Hants Portsmouth Pet Dec 7 Ord Dec 7

EVANS, GEORGE SPENCER, Salford, Lancs, Dairyman Salford Pet July 31 Ord Dec 7

HARBOURNE, FRANK, Ledbury, Hereford, Horse Breaker Hereford Pet Dec 7 Ord Dec 7

HARRIS, FREDERICK PETFORD, West Bromwich, Baker West Bromwich Pet Dec 8 Ord Dec 8

HARRIS, WALTER, Church st, Kensington, Dealer in Antiques High Court Pet Sept 16 Ord Dec 7

JACOBSEN, FRITZ MAGNUS CHRISTIAN, and WALTER ELIEZER JONES, Tooley st, Provision Merchants High Court Pet Nov 6 Ord Dec 7

KEATING, JAMES MATTISON, Middlesbrough, Commercial Traveller Middlesbrough Pet Dec 8 Ord Dec 8

KENYON, ELIZA GERTRUDE, Southport Liverpool Pet Nov 11 Ord Dec 7

MILES, ALFRED, Leighton, nr Ironbridge, Salop, Carpenter Shrewsbury Pet Dec 9 Ord Dec 9

PAPE, ROBERT, Dartford, Kent, Cowkeeper Rochester Pet Oct 23 Ord Dec 8

PARSONS, FRANCIS JOHN, and JOSEPH WADE, Liverpool, Tailors Liverpool Pet Oct 31 Ord Dec 7

PERRY, ARTHUR SIDNEY, Llandaff North, Glam, Grocer Cardiff Pet Dec 8 Ord Dec 8

PETRY, JOSEPH FREDERICK, Goodmayes, Essex, Secretary High Court Pet June 26 Ord Dec 9

SAVAGE, WILLIAM HENRY, Cockfosters, Middlx, Retired Engineer Barnet Pet Mar 26 Ord Dec 10

SCHWARTZ, SAMUEL, Savoy ct, Strand High Court Pet July 9 Ord Dec 7

SPENCER, WILLIAM HENRY, Folkingham, Lincoln, Farmer Peterborough Pet Nov 25 Ord Dec 8

WELLS, RICHARD THOMAS, Penge, Kent, Grocer Croydon Pet Dec 4 Ord Dec 4

WHALLEY, JOSEPH, Rochdale, Grocer Rochdale Pet Dec 9 Ord Dec 9

WOOD, WILLIAM HENRY, Birmingham, Electrical Engineer Birmingham Pet July 8 Ord Dec 9